# COMPREHENSIVE ANNUAL FINANCIAL REPORT

Webb County, Texas
For the Fiscal Year Ended September 30, 2003



Leo Flores Webb County Auditor

# Compresenshive Annual Financial Report of Webb County, Texas For The Fiscal Year Ended, September 30, 2003

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# LEO FLORES Webb County Auditor

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March 1, 2004

Hon. County Judge and Commissioners Hon. Auditors Board of District Judges

Texas Local Government Code, 114.025, requires that the County Auditor publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the County of Webb for the fiscal year ended September 30, 2003.

This report consists of management's representations concerning the finances of the County. Therefore, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, County management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements. As management, we assert, to the best of our knowledge and belief, that this financial report is complete and reliable in all material respects.

The firm of Mejia & Company, P.L.L.C., an independent certified public accounting firm has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2003, are free of material misstatements. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2003, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Additionally, the independent audit of the basic financial statements of the County was part of a broader federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair representation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County's separately issued Single Audit report.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. MD&A can be found immediately following the independent auditor's report.

#### REPORT STRUCTURE

<u>The Introduction Section</u> holds the Auditor's Letter of Transmittal, graphs displaying different economic trends, the Certificate of Achievement for Excellence in Financial Reporting, the County's organizational chart, and a list of county officials described by name and position.

<u>The Financial Section</u> has the independent auditor's report, MD&A, Basic Financial Statements, Required Supplementary Information, Combining Statements and Supplementary Information.

<u>The Statistical Section</u> includes a ten year history of the County's financial activities, tax rates direct and overlapping, economic data, demographic data, and other related information.

The Compliance Section contains the independent auditor's report on the County's internal control structure and compliance with specific requirements applicable to federal financial assistance programs in accordance with Government Auditing Standards and OMB Circular A-133 and UGCMS. This section also includes a schedule of Federal Financial Assistance and a schedule of Federal Findings and Questioned Costs.

# **COUNTY GOVERNMENT OVERVIEW**

The County of Webb was created in 1848 as a political subdivision of the State of Texas. It is located in the southwest part of the state along the Rio Grande River bordering Mexico. It occupies 3,366 square miles of land area, making it the 5<sup>th</sup> largest county in the State. The County operates under judicial and administrative powers explicitly afforded counties by the State Constitution and by State Statutes. It is governed by a County Judge and four (4) County Commissioners.

The Child Welfare Unit and the Community Action Agency (CAA) are County components that operate with advisory boards. Operational authority, however, remains with Commissioner's Court. Both units are included in the Special Revenue Funds section. The Child Welfare Unit is funded by the state and provides child protective services. CAA is funded by Federal and State Grants and by County contributions and provides health and welfare services for the needy.

#### **MAJOR INITIATIVES**

The Economic Development Department actively pursues capital and funding sources by way of federal and state grants and by inter-local agreements with other governmental entities. Focus is primarily on quality of life issues for communities in rural areas that are under-developed settlements with no access to utilities or potable water. The Economic Development Department acquires grants tailored to strengthen areas of law enforcement, child development programs, and to support affordable housing programs.

#### **ACCOUNTING SYSTEM**

Webb County uses a modified accrual basis of accounting to account for all governmental fund types. Revenues are recorded when they become available and are measured in exact amounts. Liabilities are incurred through the use of a purchase order system and recorded in the general ledger as encumbrances when a purchase order is issued. Encumbrances are later recorded as expenditures when payment is disbursed. Encumbrances outstanding at the end of a year are carried forward to the next fiscal year. Accounts of the county are organized on the basis of funds and account groups. Each is considered a separate accounting entity (fund) and reported with a set of revenues and expenditures. Resources generated from governmental entities are allocated to and accounted for in individual funds according to the fund purpose.

Governmental Accounting Standards Board (GASB) issued Statement No. 34 which establishes a new financial reporting model for state and local governments. The new model requires that, at a minimum, the basic financial statements of a government will include: (1) MD&A as a component of required supplementary information; (2) both government-wide financial statements and fund financial statements; (3) notes to the financial statements; and (4) supplementary information other than MD&A. The CAFR will still need to include appropriate combining and individual fund statements and schedules as part of the financial section, as well as separate introductory and statistical sections.

The implementation of GASB Statement No. 34 was mandated for Webb County as phase 2 which includes governments with total annual revenues of \$10 million or more but less than \$100 million for periods beginning after June 15, 2002. GASB Statement No. 34 also set the retroactive reporting of major networks and subsystems of general infrastructure assets in phase 2 for years beginning after June 15, 2006. Finally, a component unit must implement GASB Statement 34 no later than its primary government, regardless of the amount of the component unit's own total revenues. Webb County was not required to implement GASB 34 until September 30, 2003, but the reporting requirements were part of the County's financials for the fiscal year ended September 30, 2002.

#### **CASH MANAGEMENT**

County funds are placed on deposit at the officially designated County depository. The County Treasurer has statutory custody, accountability, and investment authority, pursuant to investment policies, of all monies received by the county.

#### **DEBT ADMINISTRATION**

The County's property tax rate for the calendar year ending December 31, 2003 was \$.457923 per \$100 of assessed valuation. The debt service portion of the tax rate is \$.088815 and is used to service principal and interest payments on certificates of obligation, general obligation bonds, and equipment lease/purchase obligations.

Debt payments for FY 2002-2003 totaled \$6,509,729. Principal payments on bonds and certificates of obligation were \$3,071,267; interest and other charges totaled \$2,754,332; lease payments on equipment notes totaled \$557,092; and \$127,038 was paid on the LoanSTAR energy savings note.

# **BUDGETARY CONTROLS**

As the official budget officer, the County Judge submits a budget to Commissioners Court in a manner prescribed by state statute. The court can adopt the budget as submitted or propose changes that will require a majority vote of the court to get adopted. The county's fiscal year begins October 1<sup>st</sup> and ends September 30<sup>th</sup>, but a different fiscal year period for a department may be prescribed by its funding source. Oversight authority and responsibility for county funds rests with Commissioners Court. Fiscal activity is recorded on one mainframe computer that county departments utilize to prepare monthly reports required by state law. The County Auditor has access to the budgetary accounting program and monitors budget line item balances before allowing disbursements. The County Auditor submits monthly reports of departmental revenues and expenditures to the Auditor's Board of District Judges and to Commissioners Court during regularly scheduled meetings.

#### **INTERNAL CONTROLS**

Internal controls are the single most important element in the accounting system to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition and that financial records are reliable for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the cost of internal controls is no greater than the benefit to be derived and that the amount of such costs versus the benefits is based on estimates and decisions made by management. The County's internal controls are regularly examined and changes are adopted when necessary to maintain their effectiveness in safeguarding public funds and assets.

#### RISK MANAGEMENT

The Risk Management Department was initiated by Commissioners Court in October 1988. Primary responsibilities include the coordination of employee health and life insurance benefits, workers compensation benefits, administration of IRS section 125 Cafeteria Plan, COBRA plan benefits, and the Property Casualty and Liability Insurance Package. The department has a safety program in place to reduce workers compensation claims and liability exposures. The month of May is recognized as "Health & Safety" month by Commissioners Court. Monthly events include training courses in CPR and first aid, a health fair, video presentations regarding safety in the workplace, and a two-day conference addressing personnel and liability issues.

The risk manager has responsibility to procure the services of insurance professionals to better meet the needs of the County and its employees. Case management is contracted to an outside entity in efforts to contain costs and to encourage employee rehabilitation. Periodic reports on loss control and loss occurrence are provided to Commissioners Court by the risk manager.

#### PROPRIETARY OPERATIONS

Proprietary Fund types are organized to be self-supporting through user charges of outside parties (Enterprise Fund) or through other departments or agencies primarily within the governing unit (Internal Service Funds). The Webb County Water Utility Fund was initiated in August 1993 as an Enterprise Fund. The County purchased the Rio Bravo Water Plant from the original developer for \$272,908 with funds provided by a grant from the Texas Department of Housing and Community Affairs. Special legislation was passed by the State of Texas to statutorily allow the County to operate a water utility system, making it the first County in the state to do so. The Webb County Health Benefits Fund and the Webb County Worker's Compensation Reserve Fund are Internal Service Funds.

### FIDUCIARY OPERATIONS

Trust and Agency Funds used to record assets held by the County in a trustee capacity or as an agent for others are included in the fiduciary grouping. Webb County has two fiduciary Trust Funds and seven Agency Funds which include the District Clerk Fund (Escrow), the County Clerk Fund (Escrow), the Tax Assessor-Collector Fund, the Sheriff Inmate Fund, the District Attorney Hot Check Processing Fund, the District Attorney Pool Forfeiture Fund, and the Cash Bonds Fund.

## THE COMMUNITY AND THE ECONOMY

At the center of the primary trade route connecting Canada, the United States and Mexico, the City of Laredo (county seat) offers markets, business opportunities and profit potential which business and industry cannot find anywhere else. Laredo has an annual average of 320 sunny days, mild winters and high summer daytime temperatures with low humidity. Laredo is the U.S. principal port of entry into Mexico, located at the southern most end of IH 35, 154 miles of San Antonio, 145 miles west of the Gulf Coast and 147 miles north of Monterrey, Mexico.

In the 1900's Laredo's population grew three times faster than the State; it created new jobs at a rate twice as fast as the State; and it outpaced the State in terms of per capita income growth. Since the implementation of NAFTA (1994), trade between the U.S. and Mexico has increased by 200 percent. Laredo's port of entry accounts for a third of U.S.-Mexico overland (truck and rail) merchandise trade. Laredo stands today as one of the fastest growing cities in the country and the largest land port on the United States-Mexico border. New businesses continue to make Laredo their home, capitalizing on the thriving markets on both sides of the border.

At Texas A&M International University, a \$49.5 million building expansion is under construction and will increase campus facilities by sixty percent to meet the demands of the growing student population. A fifth international bridge is close to getting a presidential permit for construction in south Laredo. The Laredo Entertainment Center, home to professional ice hockey, has had tremendous success. Laredo is the seat of a new Catholic Diocese that covers seven counties (11,000 square miles) headquartered at the historic San Agustin Cathedral in downtown Laredo.

## **CERTIFICATE OF ACHIEVEMENT**

Webb County was awarded a "Certificate of Achievement for Excellence in Financial Reporting" by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report for the year ended September 30, 2002. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of government financial reports.

To be honored with the Certificate of Achievement award, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Webb County has received a Certificate of Achievement for the last twelve consecutive years (1991 thru 2002). This year's Comprehensive Annual Financial Report was also prepared to meet with the requirements of the Certificate of Achievement program and will be submitted to GFOA for that consideration.

#### **ACKNOWLEDGEMENTS**

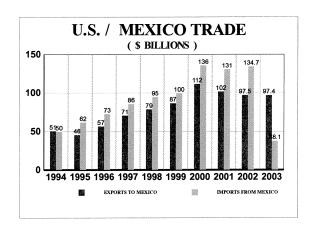
Clearly, preparing a report of this dimension is not an easy task. The successful completion could not have been possible without the hard work, dedication, and long hours willingly given by the entire County Auditor's staff. Personal and special appreciation is extended to each of them and most notably to Chief Deputy Auditor Rafael Perez. Particular appreciation is also extended to all county officials for their cooperation, particularly to the County Judge and Commissioners. In addition, very sincere and grateful appreciation is extended to the Auditor's Board of District Judges for the leadership role they provide and for supporting the goals and mission of the office of the Webb County Auditor.

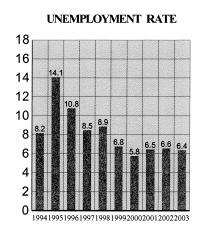
Respectfully submitted,

Leo Flores

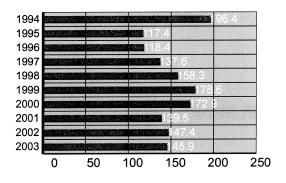
Webb County Auditor

# WEBB COUNTY'S BUSINESS BAROMETER

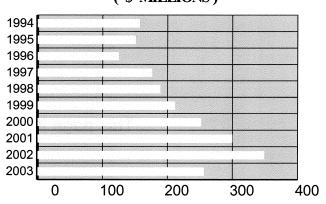




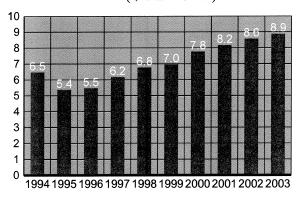
# ARLINE PASSENGERS (Thousands)



# TOTAL BUILDING PERMITS ( \$ MILLIONS)

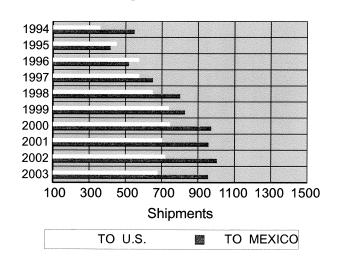


# WEBB COUNTY SALES TAX REBATES (\$ MILLIONS)



#### TRUCK SHIPMENTS THROUGH LAREDO

Loaded Shipments in Thousands



SOURCE: LAREDO DEVELOPMENT FOUNDATION



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# Certificate of Achievement for Excellence in Financial Reporting

Presented to

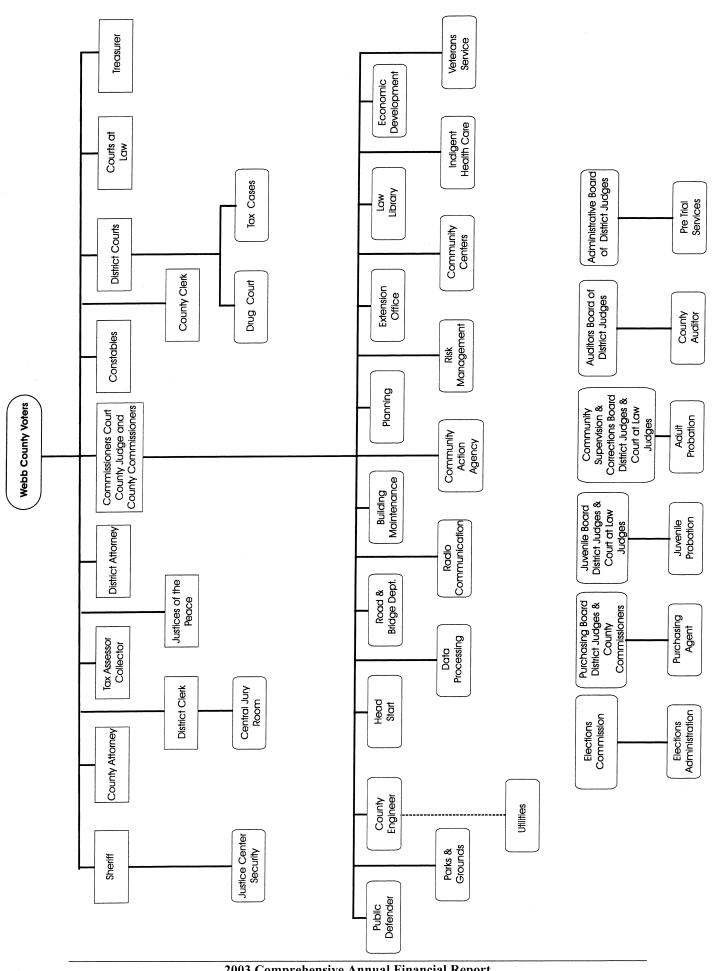
# Webb County, Texas

For its Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2002

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

Edward Hanny President

**Executive Director** 



### WEBB COUNTY OFFICIALS

#### **COMMISSIONERS COURT**

Bruni, Louis H. Vasquez, Gerardo Gutierrez, Judith G. Velasquez, Felix, Jr., CPA Cortez, David R. County Judge
Commissioner Precinct 1
Commissioner Precinct 2
Commissioner Precinct 3
Commissioner Precinct 4

#### **COURTS OF LAW**

Flores, Manuel R.
Ender, Elma T. Salinas
Vasquez, Raul
Reyes, Andres
Morales, Albino "Ben"
Garza, Jesus
Gallego, Paul
Liendo, Hector J.
Valdez, Daniel
Benavides, Santos
Rangel, Ricardo
Garcia, Alfredo, Jr.
Martinez, Oscar Omar

49th. Judicial District Judge
341st. Judicial District Judge
111th. Judicial District Judge
406th. Judicial District Judge
County Court At Law I Judge
County Court At Law II Judge
Cluster Court Judge
Ustice Of The Peace Precinct 1 Place 1
Justice Of The Peace Precinct 2 Place 1
Justice Of The Peace Precinct 2 Place 2
Justice Of The Peace Precinct 3
Justice Of The Peace Precinct 3
Justice Of The Peace Precinct 4

#### **ELECTED OFFICIALS**

Barrera, Patricia A.
Garza, Juan
Gutierrez, Manuel
Hinojosa, Raul
Ibarra, Margarita, R
Juarez, Agustin M. "Tino"
Perales, Delia
Munoz, Annette
Ramirez, J. Homero
Reyes, Ruben
Rubio, Jose M., Jr.

Tax Assessor-Collector
County Sheriff
District Clerk
Constable Precinct 1
County Clerk
Constable Precinct 4
County Treasurer
Constable Precinct 3
County Attorney
Constable Precinct 2
District Attorney

#### APPOINTED OFFICIALS

Cantu, Jesus Eligio Casso, Raul Cavazos. Gerardo Cuellar-Castillo, Rosa M. Elizondo, Raul R. Flores, Leo Garcia, Guillermo Gonzales, George L. Mares, Cynthia Meza, Roberto Mojica, Melissa L Montemayor, Francisco J. Oliveros, Aliza Palacios, Amy Ramirez, Eloy, Jr. Rodriguez, Tomas, Jr., P.E. Salinas, Frank Tiffin, Rhonda Vargas, Juan Villarreal, Carlos R.

Villarreal, Oscar

Veterans Service Officer Chief of Staff for County Judge Public Safety Communications Engineer Law Librarian Building Maintenance, Parks & Grounds Director County Auditor Management Information Systems Director County Extension Agent Community Action Agency Director Chief Adult Probation Officer Chief Juvenile Probation Officer Public Defender Head Start Program Director Risk Management & Insurance Manager County Purchasing Agent County Engineer Central Welfare Director Planning & Physical Development Economic Development Director Executive Administrator for Commissioners Court Elections Administrator



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## MEJIA & COMPANY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS 707 EAST CALTON ROAD, SUITE 201 P.O. BOX 451031 LAREDO, TEXAS 78045

GERARDO J. MEJIA, CPA MARIO A. MEJIA, CPA TEL: (956) 724-4100 FAX: (956) 724-4145

#### INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge Louis H. Bruni and the Honorable County Commissioners Webb County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of and for the year ended September 30, 2003, which collectively comprise Webb County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Webb County, Texas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of the U. S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and the provisions of the State of Texas Uniform Grant and Contract Management Standards (UGCMS). Those standards, OMB Circular A-133 and UGCMS, require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of September 30, 2003, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards* and *UGCMS*, we have also issued our report dated February 20, 2004 on our consideration of Webb County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Webb County, Texas' basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGCMS, and is not a required part of the basic financial statements of Webb County, Texas. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects. in relation to the basic financial statements taken as a whole. The introductory section, the combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

The Management's Discussion and Analysis and the Required Supplemental Information, as listed in the table of contents, are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Mijia & Campany, PLLC

Laredo, Texas

February 20, 2004

# MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Webb County, Texas we offer readers of the County's financial statements, this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2003.

#### It is designed to:

- > assist the reader in focusing on significant financial issues
- provide an overview of the County's financial activity
- identify changes in the County's financial position (its ability to address the next and subsequent year challenges)
- > identify any material deviations from the financial plan (the approved budget) and
- > identify individual fund issues or concerns.

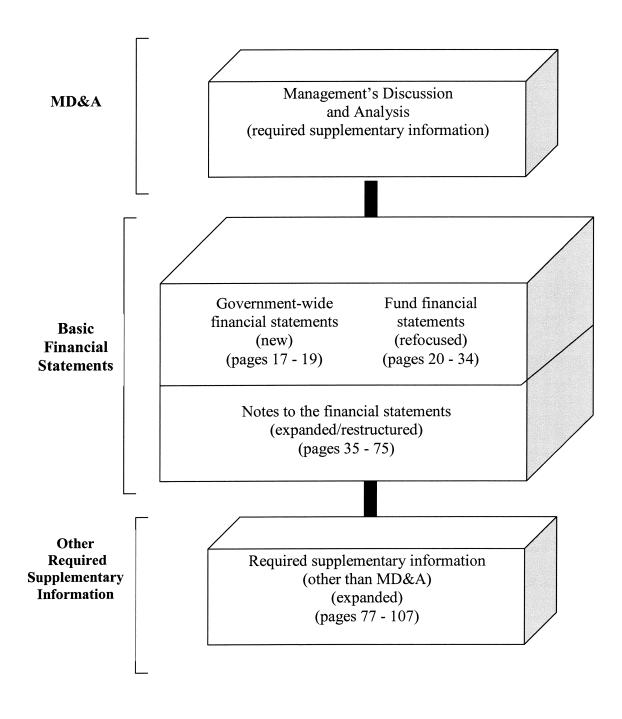
Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Transmittal Letter (beginning on page vii) and the County's financial statements (beginning on page 17).

#### FINANCIAL HIGHLIGHTS

- The assets of the County of Webb exceeded its liabilities at the close of the fiscal year 2003 by \$65,224,028 (total net assets). Of this amount, \$21,203,071 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$1,592,440 (2.5%) during 2003.
- The governmental net assets increased by \$1,665,149 (2.6%) and the business-type net assets decreased by \$72,709 (17.4%) during 2003.
- As of the close of the current fiscal year, the County of Webb's governmental funds reported a combined ending fund balance of \$32,638,828
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$7,401,456 (15.4%) of total general fund expenditures.

#### **USING THIS ANNUAL REPORT**

In order to assist the readers in using this annual report, the following graphic is provided for your review.



#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

The County's basic financial statements comprise three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the basic financial statements. Required Supplementary Information is included in addition to the basic financial statements.

The basic financial statements include the Statement of Net Assets and the Statement of Activities, on pages 17 - 19, which provide information about the activities of the County as a whole (government-wide) and present a longer-term view of the County's finances. For governmental activities, fund financial statements provide an overview of how these services were financed in the short-term as well as what remains for future spending. Fund financial statements start on page 20. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds.

The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information (including this analysis).

#### **Government-wide Financial Statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the County of Webb's finances, in a matter similar to private sector business. The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the *financial position* of the County is improving or deteriorating. During 2003, the net assets of the County increased by \$1.6 million.

The Statement of Activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows, thus being consisting with accrual basis of accounting, which is similar to the accounting used by most private-sector companies.

The Statement of Net Assets and the Statement of Activities, present information about the two types of County activities:

Governmental activities - All of the County's basic services are considered to be governmental activities, including general government, public safety, justice system, health and human services, infrastructure and environmental services, correction and rehabilitation, and community and economic development. Property taxes, intergovernmental revenue and charges for services finance most of these activities.

➤ **Business-type activities** - Other functions of the County that are intended to recover all or a significant portion of their costs through user fees and charges are considered to be business-type activities. This includes the Webb County Water Utility Fund.

The government-wide financial statements can be found on pages 17 – 19 of this report.

#### **Fund Financial Statements**

The fund financial statements provide detailed information about the most significant funds - not the County as a whole. Some funds are required to be established by State law and by bond covenants. However, the County establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The County's three categories of funds – *governmental, proprietary and fiduciary* use different accounting approaches.

Governmental Funds - Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general governmental operations and the basic services it provides.

Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains 121 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Headstart Fund, Capital Projects Interest Income Funds Series 2001 and 2002 and the Juvenile Youth Village Fund, each of which are considered to be major funds. Data from the other 116 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements elsewhere in* this report.

The basic governmental fund financial statements can be found on pages 20 - 27 of this report.

**Proprietary Funds** - The County maintains two different types of proprietary funds, enterprise and internal service funds. *Enterprise Funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its Water Utility Fund. *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for support services provided to other departments, which includes the employees' health benefits and worker compensation funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Conversely, all internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements elsewhere in* this report.

The basic proprietary fund financial statements can be found on pages 28 - 32 of this report.

Fiduciary Funds - The County is the trustee, or fiduciary, for certain amounts held on behalf of others. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County's fiduciary activities are reported in separate Statements of Fiduciary Net Assets and Changes in Fiduciary Net Assets. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The basic fiduciary fund financial statements can be found on pages 33 - 34 of this report.

**Notes to the Financial Statements:** The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35 - 75 of this report.

**Required Supplementary Information:** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This includes a schedule concerning the County's progress in funding its obligation to provide pension benefits to county employees. Required supplementary information can be found on pages 77 - 107 of this report.

**Other Information:** The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 108 - 374 of this report.

#### FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The government-wide financial analysis focuses on the net assets and changes in net assets of the County's governmental and business-type activities. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's assets exceeded its liabilities by \$65,224,028 at September 30, 2003.

# Webb County's Net Assets (in Thousands)

|                                   | Governmental Activities |         |     |         |    | Busine<br>Acti | ss-typ<br>vities | ne    | Total |         |           |         |  |
|-----------------------------------|-------------------------|---------|-----|---------|----|----------------|------------------|-------|-------|---------|-----------|---------|--|
|                                   |                         | 2003    |     | 2002    |    | 2003           |                  | 2002  | 2003  |         |           | 2002    |  |
| Current and other assets          | \$                      | 57,049  | \$  | 63,957  | \$ | 2,079          | \$               | 2,387 | \$    | 59,129  | \$        | 66,343  |  |
| Capital Assets                    |                         | 83,389  |     | 90,382  |    | 3,124          |                  | 3,027 |       | 86,513  |           | 93,408  |  |
| Total assets                      |                         | 140,439 |     | 154,338 |    | 5,203          |                  | 5,413 |       | 145,642 |           | 159,752 |  |
| Long-term liabilities outstanding |                         | 66,088  |     | 68,432  |    | 4,736          |                  | 4,793 |       | 70,824  |           | 73,225  |  |
| Other liabilities                 |                         | 9,470   |     | 15,282  |    | 123            |                  | 150   |       | 9,593   |           | 15,432  |  |
| Total liabilities                 |                         | 75,558  |     | 83,714  |    | 4,860          |                  | 4,943 |       | 80,417  |           | 88,657  |  |
| Net assets:                       |                         |         |     |         |    |                |                  |       |       |         |           |         |  |
| Invested in capital assets,       |                         |         |     |         |    |                |                  |       |       |         |           |         |  |
| net of related debt               |                         | 18,787  |     | 32,856  |    | 363            |                  | 356   |       | 19,150  |           | 33,212  |  |
| Restricted                        |                         | 24,871  |     | 25,772  |    | -              |                  | -     |       | 24,871  |           | 25,772  |  |
| Unrestricted                      |                         | 21,223  |     | 11,997  |    | (20)           |                  | 114   |       | 21,203  |           | 12,111  |  |
| Total net assets                  | \$                      | 64,881  | \$_ | 70,625  | \$ | 343            | \$               | 470   | \$    | 65,224  | <u>\$</u> | 71,094  |  |

By far, the largest portion of the County's net assets, \$24,871,359 (38.1%) represents resources that are subject to external restrictions on how they may be used.

An additional portion of the County's net assets, \$21,203,071 (32.6%) may be used to meet the government's ongoing obligations to citizens and creditors. The remaining balance of *invested in capital assets net of related debt* \$19,149,598 (29.3%) reflects investment in buildings, vehicles, equipment, infrastructure and construction and infrastructure in progress, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the current fiscal year, the County as a whole is able to report positive balances in all three categories (invested in capital assets - net of related debt, restricted and unrestricted) of net assets. When taken separately, the governmental activities column is the only section reporting positive balances for the three categories. On the other hand, the business-type activities column reported a negative balance of \$19,522 in the *unrestricted* category of net assets but had a positive balance in the *invested in capital assets*, net of related debt, of \$362,622 resulting in an ending balance of \$343,100 in total net assets.

The following table demonstrates, the County's net assets increased by \$1,592,440 during the current fiscal year. Business-type activities did experience a shortfall in net assets before transfers; however, increases in charges for services have improved the condition overall.

#### Webb County, Texas Changes in Net Assets (in Thousands)

|                                           |      | Gove<br>Acti | rnmer<br>vities | ntal   | Business-type Activities |       |    |       |    | Total  |    |        |  |  |
|-------------------------------------------|------|--------------|-----------------|--------|--------------------------|-------|----|-------|----|--------|----|--------|--|--|
|                                           |      | 2003         |                 | 2002   |                          | 2003  |    | 2002  |    | 2003   |    | 2002   |  |  |
| REVENUES                                  |      |              |                 |        |                          |       |    |       |    |        |    |        |  |  |
| Program revenues:                         |      |              |                 |        |                          |       |    |       |    |        |    |        |  |  |
| Charges for services                      | \$   | 10,752       | \$              | 8,821  | \$                       | 1,114 | \$ | 1,037 | \$ | 11,865 | \$ | 9,858  |  |  |
| Operating grants and contributions        |      | 26,262       |                 | 25,329 |                          | -     |    | -     |    | 26,262 |    | 25,329 |  |  |
| Capital grants and contributions          |      | 1,163        |                 | 1,799  |                          | -     |    | -     |    | 1,163  |    | 1,799  |  |  |
| General revenues:                         |      |              |                 |        |                          |       |    |       |    | -      |    | -      |  |  |
| Property taxes                            |      | 33,010       |                 | 29,375 |                          | -     |    | -     |    | 33,010 |    | 29,375 |  |  |
| Other taxes                               |      | 9,692        |                 | 9,133  |                          | -     |    | -     |    | 9,692  |    | 9,133  |  |  |
| Other                                     |      | 3,322        |                 | 2,901  |                          | 25    |    | 41    |    | 3,347  |    | 2,942  |  |  |
| Total Revenues                            | \$   | 84,200       | \$              | 77,358 | \$                       | 1,139 | \$ | 1,078 | \$ | 85,338 | \$ | 78,436 |  |  |
| EXPENSES                                  |      |              |                 |        |                          |       |    |       |    |        |    |        |  |  |
| Program activities                        |      |              |                 |        |                          |       |    |       |    |        |    |        |  |  |
| Primary government:                       |      |              |                 |        |                          |       |    |       |    |        |    |        |  |  |
| Governmental activities:                  |      |              |                 |        |                          |       |    |       |    |        |    |        |  |  |
| General Government                        | \$   | 13,487       | \$              | 11,947 |                          |       |    |       |    | 13,487 | \$ | 11,947 |  |  |
| Public Safety                             |      | 7,985        |                 | 7,439  |                          |       |    |       |    | 7,985  |    | 7,439  |  |  |
| Justice System                            |      | 18,844       |                 | 15,108 |                          |       |    |       |    | 18,844 |    | 15,108 |  |  |
| Health and Human Services                 |      | 17,295       |                 | 15,098 |                          |       |    |       |    | 17,295 |    | 15,098 |  |  |
| Infrastructure and Environmental Services |      | 7,833        |                 | 5,658  |                          |       |    |       |    | 7,833  |    | 5,658  |  |  |
| Correction and Rehabilitation             |      | 12,415       |                 | 11,352 |                          |       |    |       |    | 12,415 |    | 11,352 |  |  |
| Community and Economic Development        |      | 1,973        |                 | 2,476  |                          |       |    |       |    | 1,973  |    | 2,476  |  |  |
| Interest on Long-term Debt                |      | 3,169        |                 | 2,748  |                          |       |    |       |    | 3,169  |    | 2,748  |  |  |
| Business-type Activities                  |      |              |                 |        |                          |       |    |       |    | -      |    | -      |  |  |
| Webb County Water Utility                 |      |              |                 |        | \$                       | 1,244 |    | 1,085 |    | 1,244  |    | 1,085  |  |  |
| Total Expenses                            | _\$_ | 83,002       | \$              | 71,826 | \$                       | 1,244 | \$ | 1,085 | \$ | 84,246 | \$ | 72,911 |  |  |
| Increase (decrease) in net assets         |      |              |                 |        |                          |       |    |       |    |        |    |        |  |  |
| before transfers                          | \$   | 1,198        | \$              | 5,532  | \$                       | (106) | \$ | (7)   | \$ | 1,092  | \$ | 5,526  |  |  |
| Transfers                                 |      | 467          |                 | (55)   |                          | 33    |    | 55    |    | 500    |    |        |  |  |
| Increase in net assets                    | \$   | 1,665        | \$              | 5,478  | \$                       | (73)  | \$ | 48    | \$ | 1,592  | \$ | 5,526  |  |  |
| Net assets - beginning of year (restated) |      | 63,216       |                 | 65,147 |                          | 416   |    | 422   |    | 63,632 |    | 65,569 |  |  |
| Net assets - end of year                  | \$   | 64,881       |                 | 70,625 | \$                       | 343   | \$ | 470   |    | 65,224 | \$ | 71,094 |  |  |

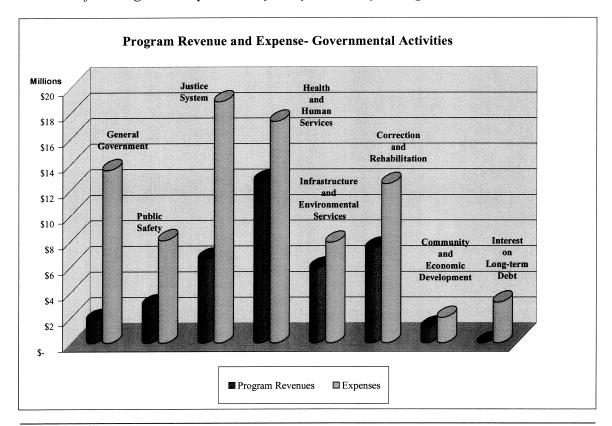
During the current fiscal year, the County's total revenues increased by \$6,901,872 (8.7%) and total expenses increased by \$11,334,962 (15.5%). Therefore expenses outpaced the growth in revenues by \$4,433,090. Nevertheless, total revenues for this year were more than total expenses resulting in an increase in *total net assets* of \$1,092,440 before transfers.

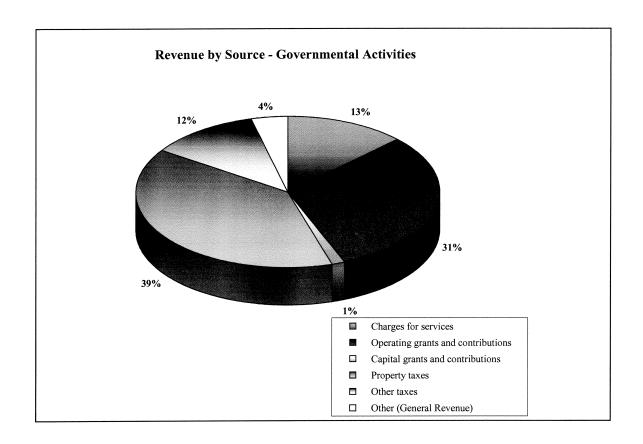
#### **Governmental Activities**

Governmental activities increased the County's net assets by \$1,665,149, resulting in 104.5% of the growth in net assets. Key elements of this increase are as follows:

- ➤ Property taxes collected increased by approximately \$3.6 million (12.3%) from the previous fiscal year. Increase is the product of increased taxable values and residential growth.
- ➤ Operating grants and grant contributions for governmental activities increased by approximately \$933,000 from the previous fiscal year of which most of it was attributable to increased revenues for the boarding of prisoners in the County Jail.
- ➤ Charges for services revenues also increased by a moderate \$1,930,577 (21.8%).
- > Special revenue taxes (sales and hotel/motel tax) increased by approximately \$558,406 from the previous fiscal year.
- Expenses of governmental activities increased by \$11,175,396 which compromised a 15.5 percent increase from the previous fiscal year.
- The most significant increases in expenses were evident in the functions of justice system and infrastructure and environmental services by approximately \$3.7 million (24.7%) and \$2.2 million (38.4%) from the previous fiscal year expenses respectively.

The following charts represent the fiscal year trends for the governmental activities.



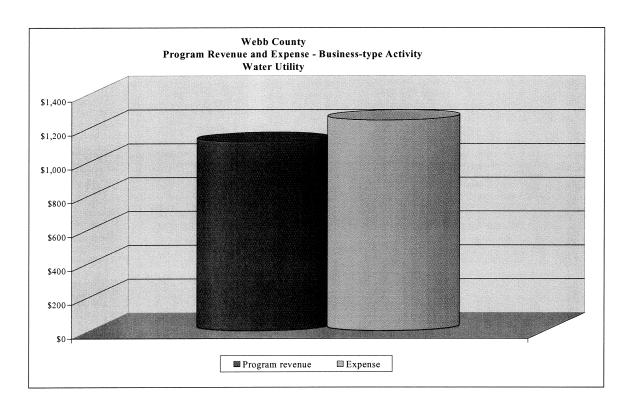


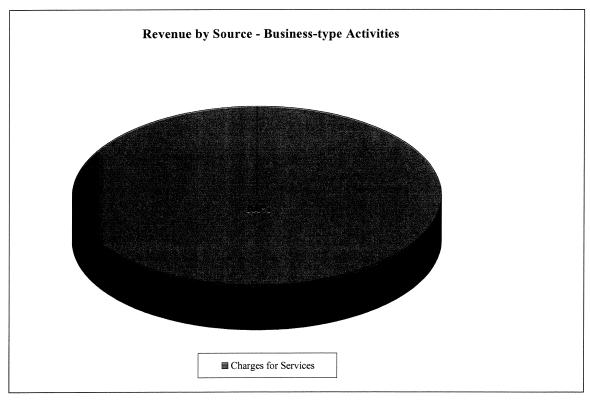
#### **Business-type Activities**

Business-type activities decreased the County's net assets by \$72,709 which resulted in an ending net asset balance of \$343,100. Key elements of the current year decrease are as follows:

- ➤ Charges for services increased by approximately \$76,892 (7.4%), compared to the prior year. This is a result of increased service rates and a modest increase in demand.
- > Expenses increased by \$159,566 (14.7%) from the previous year.

The following charts represent the fiscal year trends for the business-type activity.





#### FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS

As noted earlier, Webb County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

#### Governmental Funds

The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$32,638,828, a decrease of \$2,756,720 in comparison with the prior year. This was primarily due to other governmental funds using \$1,500,618 from their beginning fund balances.

The **General Fund** is the chief operating fund of the County. At the end of the current fiscal year, unreserved balance of the General Fund was \$7,401,456, while the total fund balance was \$7,538,006. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 15.4 % of total General Fund expenditures.

The County's General Fund balance decreased by \$1,438,445 from the previous fiscal year. Of this amount, approximately \$1 million in fund balance was anticipated and used from fund balance reserves to balance the budget for fiscal year 2003. Furthermore, the State of Texas passed a mandate Senate Bill 7 – Fair Defense Act which sets procedures of how and when counsel must be appointed to represent indigent defendants accused of crime. This mandate resulted in a cost increase of \$323,000 in Justice System expenditures. Based on 2003 state reports, Webb County ranks 11 out of 254 counties in Texas for indigent defense expenditures. In addition to this, indigent health care incurred expenditures in excess of its original budget amounts by more than \$883,000. The excess was attributable to deficiencies found during an internal audit; all of which have been addressed and are expected to be corrected.

The **Head Start Fund** accounts for resources received by the Department of Health and Human Services. These resources are used for student's education, nutrition, disability and medical services as well as parent's literary services. This fund does not contribute to the governmental fund balance at year end as the revenues received directly offset the expenses incurred.

Both the Capital Projects Interest Income Funds Series 2001 and 2002 are used to account for interest earned on the investment of bond proceeds as required by bond covenants. Interest income is available for funding corresponding capital projects, if needed. At year end they contributed a combined total of \$121,597 to the governmental fund balance.

The **Juvenile Youth Village Fund** accounts for the \$11.3 million construction project which will house a juvenile detention center and juvenile justice alternative education program. Although expenditures for capital outlay were incurred, fund balance still increased by \$71,178 due to investment earnings of \$146,263.

#### Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total *net assets* of the Water Utility Fund at year end totaled \$313,584.

#### GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original and final amended budgets for expenditures resulted in a 3.7% increase, (\$1.8 million increase in appropriations). Ninety percent (90%) of the increase in appropriations can be attributed to transfers from the general fund balance to individual departments to cover unexpected and incurred expenditures.

At year end, general fund expenditures were less than budget estimates. The result was a \$2.5 million positive variance.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

#### Capital Assets

The County's investment in capital assets for its governmental and business type activities as of September 30, 2003, amounted to \$86,513,000 (net of accumulated depreciation). This investment in capital assets includes land, infrastructure, infrastructure in progress, buildings, equipment, furniture and construction in progress.

Major capital asset events during the current fiscal year included the following:

- New Heavy machinery at a cost of \$972,089.
- > Various construction projects in progress with an estimated cost of \$832,269.
- > Completion of a Community Center at a cost of \$346,279.
- ➤ Elevated storage tank at a cost of \$382,982

#### Webb County's Capital Assets

(net of depreciation)
(in Thousands)

|                                               | Governmental Activities |        |           |        | Bustiness-type Activities |       |           |       |           | Total  |      |        |  |
|-----------------------------------------------|-------------------------|--------|-----------|--------|---------------------------|-------|-----------|-------|-----------|--------|------|--------|--|
|                                               | 2003                    |        | 2003 2002 |        | 2003                      |       | 2002      |       | 2003      |        | 2002 |        |  |
| Land                                          | \$                      | 5,637  | \$        | 5,637  | \$                        | 216   | \$        | 202   | \$        | 5,853  | \$   | 5,839  |  |
| Infrastructure and infrastructure in progress |                         | 23,185 |           | 22,451 |                           | 2,422 |           | 2,308 |           | 25,607 |      | 24,759 |  |
| Buildings                                     |                         | 47,145 |           | 47,593 |                           | 430   |           | 217   |           | 47,575 |      | 47,810 |  |
| Equipment and furniture                       |                         | 6,684  |           | 14,334 |                           | 55    |           | 106   |           | 6,739  |      | 14,441 |  |
| Construction in progress                      |                         | 738    |           | 366    |                           |       |           | 193   |           | 738    | -    | 560    |  |
| Total                                         |                         | 83,389 | \$        | 90,382 | <u>\$</u>                 | 3,124 | <u>\$</u> | 3,027 | <u>\$</u> | 86,513 | \$   | 93,408 |  |

Additional information on the County's capital assets can be found in note III C on pages 48 - 50 and on note I C (10) on page 44 of this report.

#### Debt Administration

At the end of the current fiscal year, the County had total bond debt outstanding of \$67,348,074. The bond debt is payable from the levy of a direct ad valorem tax on all taxable property located within the County.

The County's total debt decreased by \$2,288,891 (3.3%) from the previous fiscal year.

New borrowing during the year was \$12.6 million in limited tax refunding bonds. A key element for the Court's decision to issue new debt during the fiscal year included the opportunity for the County of Webb to refinance some of its existing debt with more favorable interest rates.

The Webb County Court Residential Treatment Center program was not funded by the State of Texas beyond August 31, 2003. This program was being housed in the facilities described above, and its funding included an amount that was used by the County to make rent payments to the PBCF, which in turn used the funds to make the debt payments on the Certificates of Participation, Series 1997 described above. Upon termination of State funding, the Court Residential Treatment Center ceased to operate. Consequently, the County authorized appropriations in its 2003-2004 annual budget to provide for the rent payments for that fiscal year.

#### Webb County's Outstanding Debt

General Obligation (in Thousands)

|                                    |      | Govern<br>Acti |    |        | Bustiness-type Activities |       |      |       |      | Total  |    |        |  |  |
|------------------------------------|------|----------------|----|--------|---------------------------|-------|------|-------|------|--------|----|--------|--|--|
|                                    |      | 2003           |    | 2002   |                           | 2003  |      | 2002  |      | 2003   |    | 2002   |  |  |
| Certificates of obligation         | \$   | 28,978         | \$ | 36,242 | \$                        | 2,707 | \$   | 2,763 | \$   | 31,685 | \$ | 39,005 |  |  |
| General obligation refunding bonds |      | 7,680          |    | 7,745  |                           |       |      |       |      | 7,680  |    | 7,745  |  |  |
| Limited tax refunding bonds        |      | 12,271         |    | 7,390  |                           |       |      |       |      | 12,271 |    | 7,390  |  |  |
| Limited tax improvement bonds      |      | 10,910         |    | 11,300 |                           |       |      |       |      | 10,910 |    | 11,300 |  |  |
| Other lending requirements         |      | 2,568          |    | 2,239  |                           | 1,950 |      | 1,958 |      | 4,518  |    | 4,197  |  |  |
| Total                              | _\$_ | 62,407         | \$ | 64,916 | _\$_                      | 4,657 | _\$_ | 4,721 | _\$_ | 67,064 | \$ | 69,637 |  |  |

The presently outstanding ad valorem tax supported debt of Webb County has an underlying rating of "A3" by Moody's, "A" by Standard & Poor's, and "A" by Fitch. By virtue of an insurance policy, the Certificates have received a rating of "Aaa" by Moody's and "AAA" by Standard & Poor's and Fitch.

Texas Statutes limit the amount of general obligation debt a government entity may issue to 5% of its total assessed valuation. The current debt limitation for the County of Webb is \$365,057,600 which is significantly in excess of the County's outstanding general obligation debt.

Additional information on the County's long-term debt can be found in note III G on pages 54 - 62 of this report.

# ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following economic factors were known as of the printing of this report:

- The unemployment rate for the County of Webb is currently 6.4%, which is a decrease from a rate of 6.9% a year ago.
- An additional \$10 million in debt was issued October 9, 2003 to be used for design, planning, acquisition, construction, and equipment for different projects to better serve the citizens of this county.

- ➤ Increases to Water Utility rates took effect September 1, 2003; this is part of our five year plan that started in fiscal year 2002 to meet business activity expenditures.
- ➤ County officials are working with state and federal agencies towards receiving a presidential permit to construct a 5<sup>th</sup> international port of entry between the United States and Mexico.
- ➤ During the 2003 2004 annual budget the County excluded the Webb County Casa Blanca Golf Course revenues and relinquished the management to the golf course operator. The County kept the cost of concern utility meters and repairs for the water lines over six inches in diameter. The County also pays the debt service for the golf course green revocation and clubhouse construction with no participation from the golf course operator.
- The County and the Jail Bargaining Unit reached an agreement on salary increments of 2% per year starting in October 1, 2003 through September 30, 2007. The estimated additional amount in personnel costs for this agreement is \$733,831 over the course of the contract.
- The Texas Commission on Jail Standards has determined that the Webb County Jail is not in compliance with jail standards. Furthermore, The Attorney General of the State of Texas has threatened to take legal action against the County for failing to stay within state regulations. One of the commission's findings was inmate overcrowding. Consequently, the County was forced to transfer inmates to Brooks County and Frio County; as a result, Webb County has estimated a loss of \$1.5 million in inmate revenue for the following fiscal year. Currently, County officials are working to resolve this issue.

## **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Webb County Auditor's Office, 1110 Washington Street, Suite 201, Laredo, Texas 78040 or call (956) 523-4016.

### Webb County, Texas Statement of Net Assets September 30, 2003

| ASSETS Cash and Equivalents \$ 38,503,428 \$ 1,930,486 \$ 40,433,938 Receivables                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                 |    | Governmental Activities | Business-type<br>Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            | Total       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|----|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------|
| Receivables         11,951,236         178,127         12,129,35,9           Internal Balances         (557,650)         (191,383)         (749,03)           Due from Other Governmental Agencies         5,929,013         -         5,929,01           Inventories         139,790         14,830         154,62           Other assets         1,083,457         147,190         1,230,64           Capital Assets         216,295         5,853,25           Land and improvements not being depreciated         5,637,002         216,295         5,853,25           Infrastructure and infrastructure in progress         61,865,843         2,442,386         64,308,22           Buildings         67,860,615         496,623         68,357,23           Equipment and Furniture         24,980,742         378,885         25,359,62           Construction in Progress         738,484         -         738,48           Less: Accumulated Depreciation         (77,693,383)         (410,496)         (78,103,87           Total Capital Assets         83,389,303         3,123,693         86,512,99           Total Assets         140,438,577         5,202,943         145,641,52           LIABILITIES           Accounts payable and accrued expenses         7,162,473                                                                                                                     | ASSETS                                          |    |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |             |
| Receivables         11,951,236         178,127         12,129,36           Internal Balances         (557,650)         (191,383)         (749,03)           Due from Other Governmental Agencies         5,929,013         -         5,929,01           Inventories         139,790         14,830         154,62           Other assets         1,083,457         147,190         1,230,64           Capital Assets         2         216,295         5,853,29           Infrastructure and infrastructure in progress         61,865,843         2,442,386         64,308,22           Buildings         67,860,615         496,623         68,357,23           Equipment and Furniture         24,980,742         378,885         25,359,62           Construction in Progress         738,484         -         738,48           Less: Accumulated Depreciation         (77,693,383)         (410,496)         (78,103,87           Total Capital Assets         83,389,303         3,123,693         86,512,99           Total Assets         140,438,577         5,202,943         145,641,52           LIABILITIES           Accounts payable and accrued expenses         7,162,473         123,387         7,285,86           Due to other governmental agencies         1,026,294 <td>Cash and Equivalents</td> <td>\$</td> <td>38,503,428</td> <td>\$ 1,930,48</td> <td>6 \$</td> <td>40,433,914</td> | Cash and Equivalents                            | \$ | 38,503,428              | \$ 1,930,48                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 6 \$       | 40,433,914  |
| Internal Balances                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Receivables                                     |    | 11,951,236              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | **         |             |
| Due from Other Governmental Agencies         5,929,013         -         5,929,01           Inventories         139,790         14,830         154,62           Other assets         1,083,457         147,190         1,230,64           Capital Assets         -         -         5,637,002         216,295         5,853,29           Infrastructure and improvements not being depreciated         5,637,002         216,295         5,853,29           Infrastructure and infrastructure in progress         61,865,843         2,442,386         64,308,22           Buildings         67,860,615         496,623         68,357,23           Equipment and Furniture         24,980,742         378,885         25,359,62           Construction in Progress         738,484         -         738,48           Less: Accumulated Depreciation         (77,693,383)         (410,496)         (78,103,87           Total Capital Assets         83,389,303         3,123,693         86,512,99           Total Assets         140,438,577         5,202,943         145,641,52           LIABILITIES           Accounts payable and accrued expenses         7,162,473         123,387         7,285,86           Due to other governmental agencies         1,026,294         -         1,281,019                                                                                                       | Internal Balances                               |    | (557,650)               | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            | (749,033)   |
| Inventories         139,790         14,830         154,62           Other assets         1,083,457         147,190         1,230,64           Capital Assets         Land and improvements not being depreciated         5,637,002         216,295         5,853,29           Infrastructure and infrastructure in progress         61,865,843         2,442,386         64,308,22           Buildings         67,860,615         496,623         68,357,23           Equipment and Furniture         24,980,742         378,885         25,359,62           Construction in Progress         738,484         -         738,48           Less: Accumulated Depreciation         (77,693,383)         (410,496)         (78,103,87           Total Capital Assets         83,389,303         3,123,693         86,512,99           Total Assets         140,438,577         5,202,943         145,641,52           LIABILITIES           Accounts payable and accrued expenses         7,162,473         123,387         7,285,86           Due to other governmental agencies         1,026,294         -         1,026,29           Deferred Revenues         1,281,019         -         1,281,019                                                                                                                                                                                                             | Due from Other Governmental Agencies            |    |                         | , , , , , ,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <u>-</u>   | 5,929,013   |
| Other assets       1,083,457       147,190       1,230,64         Capital Assets       Land and improvements not being depreciated       5,637,002       216,295       5,853,28         Infrastructure and infrastructure in progress       61,865,843       2,442,386       64,308,22         Buildings       67,860,615       496,623       68,357,23         Equipment and Furniture       24,980,742       378,885       25,359,62         Construction in Progress       738,484       -       738,48         Less: Accumulated Depreciation       (77,693,383)       (410,496)       (78,103,87         Total Capital Assets       83,389,303       3,123,693       86,512,99         Total Assets       140,438,577       5,202,943       145,641,52         LIABILITIES         Accounts payable and accrued expenses       7,162,473       123,387       7,285,86         Due to other governmental agencies       1,026,294       -       1,026,29         Deferred Revenues       1,281,019       -       1,281,019                                                                                                                                                                                                                                                                                                                                                                                   | Inventories                                     |    | 139,790                 | 14.83                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | )          | 154,620     |
| Capital Assets       Land and improvements not being depreciated       5,637,002       216,295       5,853,295         Infrastructure and infrastructure in progress       61,865,843       2,442,386       64,308,223         Buildings       67,860,615       496,623       68,357,23         Equipment and Furniture       24,980,742       378,885       25,359,62         Construction in Progress       738,484       -       738,48         Less: Accumulated Depreciation       (77,693,383)       (410,496)       (78,103,87         Total Capital Assets       83,389,303       3,123,693       86,512,99         Total Assets       140,438,577       5,202,943       145,641,52         LIABILITIES         Accounts payable and accrued expenses       7,162,473       123,387       7,285,860         Due to other governmental agencies       1,026,294       -       1,026,294         Deferred Revenues       1,281,019       -       1,281,019                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Other assets                                    |    | 1,083,457               | ,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | _          |             |
| Infrastructure and infrastructure in progress       61,865,843       2,442,386       64,308,22         Buildings       67,860,615       496,623       68,357,23         Equipment and Furniture       24,980,742       378,885       25,359,62         Construction in Progress       738,484       -       738,48         Less: Accumulated Depreciation       (77,693,383)       (410,496)       (78,103,87         Total Capital Assets       83,389,303       3,123,693       86,512,99         Total Assets       140,438,577       5,202,943       145,641,52         LIABILITIES         Accounts payable and accrued expenses       7,162,473       123,387       7,285,860         Due to other governmental agencies       1,026,294       -       1,026,294         Deferred Revenues       1,281,019       -       1,281,019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Capital Assets                                  |    |                         | ,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | •          | 1,200,047   |
| Infrastructure and infrastructure in progress       61,865,843       2,442,386       64,308,22         Buildings       67,860,615       496,623       68,357,23         Equipment and Furniture       24,980,742       378,885       25,359,62         Construction in Progress       738,484       -       738,48         Less: Accumulated Depreciation       (77,693,383)       (410,496)       (78,103,87         Total Capital Assets       83,389,303       3,123,693       86,512,99         Total Assets       140,438,577       5,202,943       145,641,52         LIABILITIES         Accounts payable and accrued expenses       7,162,473       123,387       7,285,860         Due to other governmental agencies       1,026,294       -       1,026,294         Deferred Revenues       1,281,019       -       1,281,019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Land and improvements not being depreciated     |    | 5,637,002               | 216.29                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 5          | 5 853 297   |
| Buildings         67,860,615         496,623         68,357,23           Equipment and Furniture         24,980,742         378,885         25,359,62           Construction in Progress         738,484         -         738,48           Less: Accumulated Depreciation         (77,693,383)         (410,496)         (78,103,87           Total Capital Assets         83,389,303         3,123,693         86,512,99           Total Assets         140,438,577         5,202,943         145,641,52           LIABILITIES           Accounts payable and accrued expenses         7,162,473         123,387         7,285,860           Due to other governmental agencies         1,026,294         -         1,026,294           Deferred Revenues         1,281,019         -         1,281,019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Infrastructure and infrastructure in progress   |    |                         | The state of the s |            |             |
| Equipment and Furniture         24,980,742         378,885         25,359,62           Construction in Progress         738,484         -         738,488           Less: Accumulated Depreciation         (77,693,383)         (410,496)         (78,103,87           Total Capital Assets         83,389,303         3,123,693         86,512,99           Total Assets         140,438,577         5,202,943         145,641,52           LIABILITIES           Accounts payable and accrued expenses         7,162,473         123,387         7,285,860           Due to other governmental agencies         1,026,294         -         1,026,294           Deferred Revenues         1,281,019         -         1,281,019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Buildings                                       |    | 67,860,615              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |             |
| Construction in Progress         738,484         -         738,488           Less: Accumulated Depreciation         (77,693,383)         (410,496)         (78,103,87)           Total Capital Assets         83,389,303         3,123,693         86,512,99           Total Assets         140,438,577         5,202,943         145,641,52           LIABILITIES           Accounts payable and accrued expenses         7,162,473         123,387         7,285,860           Due to other governmental agencies         1,026,294         -         1,026,294           Deferred Revenues         1,281,019         -         1,281,019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Equipment and Furniture                         |    |                         | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            |             |
| Less: Accumulated Depreciation         (77,693,383)         (410,496)         (78,103,87)           Total Capital Assets         83,389,303         3,123,693         86,512,99           Total Assets         140,438,577         5,202,943         145,641,52           LIABILITIES           Accounts payable and accrued expenses         7,162,473         123,387         7,285,860           Due to other governmental agencies         1,026,294         -         1,026,294           Deferred Revenues         1,281,019         -         1,281,019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Construction in Progress                        |    |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -          | • •         |
| Total Capital Assets         83,389,303         3,123,693         86,512,99           Total Assets         140,438,577         5,202,943         145,641,52           LIABILITIES           Accounts payable and accrued expenses         7,162,473         123,387         7,285,860           Due to other governmental agencies         1,026,294         -         1,026,294           Deferred Revenues         1,281,019         -         1,281,019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Less: Accumulated Depreciation                  |    | •                       | (410 496                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>;</b> ) |             |
| Total Assets         140,438,577         5,202,943         145,641,52           LIABILITIES         Accounts payable and accrued expenses         7,162,473         123,387         7,285,86           Due to other governmental agencies         1,026,294         -         1,026,294           Deferred Revenues         1,281,019         -         1,281,019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Total Capital Assets                            |    |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |             |
| LIABILITIES         Accounts payable and accrued expenses       7,162,473       123,387       7,285,86         Due to other governmental agencies       1,026,294       -       1,026,294         Deferred Revenues       1,281,019       -       1,281,019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Total Assets                                    | -  |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |             |
| Accounts payable and accrued expenses       7,162,473       123,387       7,285,86         Due to other governmental agencies       1,026,294       -       1,026,294         Deferred Revenues       1,281,019       -       1,281,019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                 | -  |                         | 3,200,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | = ===      | 110,011,020 |
| Due to other governmental agencies       1,026,294       -       1,026,294         Deferred Revenues       1,281,019       -       1,281,019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                 |    |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |             |
| Deferred Revenues 1,281,019 - 1,281,019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Accounts payable and accrued expenses           |    | 7,162,473               | 123,387                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            | 7,285,860   |
| 1,201,01                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                 |    | 1,026,294               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            | 1,026,294   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Deferred Revenues                               |    | 1,281,019               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            | 1,281,019   |
| Long-term liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Long-term liabilities                           |    |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |             |
| Due within one year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Due within one year                             |    |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |             |
| Bonds, capital leases and contracts 3,185,376 87,589 3,272,969                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Bonds, capital leases and contracts             |    | 3,185,376               | 87,589                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            | 3,272,965   |
| Accrued interest 490,069 41,602 531,67                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Accrued interest                                |    | 490,069                 | 41,602                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            | 531,671     |
| Componented absorbes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Compensated absences                            |    | 1,442,473               | 14,164                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            | 1,456,637   |
| Claims and judgments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Claims and judgments                            |    | 46,786                  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            | 46,786      |
| Due in more than one year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Due in more than one year                       |    |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |             |
| Bonds, capital leases and contracts 59,221,230 4,569,700 63,790,930                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Bonds, capital leases and contracts             |    | 59,221,230              | 4,569,700                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |            | 63,790,930  |
| Componented absences                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Compensated absences                            |    | 499,705                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            | 523,106     |
| Olaiman and independent                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Claims and judgments                            |    | 1,202,224               | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            | 1,202,224   |
| T                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Total liabilities                               |    | 75,557,649              | 4,859,843                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |            | 80,417,492  |
| NET ASSETS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | NET ASSETS                                      |    |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |             |
| Invested in capital assets, net of related debt 18,786,976 362,622 19,149,598                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Invested in capital assets, net of related debt |    | 18,786,976              | 362,622                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            | 19,149,598  |
| Restricted for:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Restricted for:                                 |    |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            | •           |
| Capital projects 19,447,421 - 19,447,421                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Capital projects                                |    | 19,447,421              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            | 19,447,421  |
| Dobt consider                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Debt service                                    |    | 278,626                 | · •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |            | 278,626     |
| Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Other puposes                                   |    | 5,145,312               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            | 5,145,312   |
| Haracterists of                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Jnrestricted                                    |    |                         | (19,522)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            | 21,203,071  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total net assets                                | \$ |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$         | 65,224,028  |

### Webb County, Texas Statement of Activities For the Year Ended September 30, 2003

|                  | Program Reven                                                                                                             |                                                                                                      |                                                                                                                                                                                                                                                       | ram Revenue                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
|------------------|---------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Expenses         |                                                                                                                           | Charges for Services                                                                                 |                                                                                                                                                                                                                                                       | Operating Grants and<br>Contributions                                                                                                                                                                                                                                                                                                                                                                                        |  |
|                  |                                                                                                                           |                                                                                                      |                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
|                  |                                                                                                                           |                                                                                                      |                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| \$<br>13,487,391 | \$                                                                                                                        | 1,310,441                                                                                            | \$                                                                                                                                                                                                                                                    | 461,558                                                                                                                                                                                                                                                                                                                                                                                                                      |  |
| 7,985,078        |                                                                                                                           | 887,485                                                                                              |                                                                                                                                                                                                                                                       | 2,028,550                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 18,844,056       |                                                                                                                           | 3,892,530                                                                                            |                                                                                                                                                                                                                                                       | 2,631,363                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 17,294,894       |                                                                                                                           | 119,113                                                                                              |                                                                                                                                                                                                                                                       | 12,506,097                                                                                                                                                                                                                                                                                                                                                                                                                   |  |
| 7,833,265        |                                                                                                                           | 3,859,304                                                                                            |                                                                                                                                                                                                                                                       | 772,746                                                                                                                                                                                                                                                                                                                                                                                                                      |  |
| 12,414,986       |                                                                                                                           | 277,595                                                                                              |                                                                                                                                                                                                                                                       | 7,068,825                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 1,972,546        |                                                                                                                           | 405,177                                                                                              |                                                                                                                                                                                                                                                       | 792,380                                                                                                                                                                                                                                                                                                                                                                                                                      |  |
| 3,169,359        |                                                                                                                           | ·                                                                                                    |                                                                                                                                                                                                                                                       | <u> </u>                                                                                                                                                                                                                                                                                                                                                                                                                     |  |
| 83,001,575       |                                                                                                                           | 10,751,645                                                                                           |                                                                                                                                                                                                                                                       | 26,261,519                                                                                                                                                                                                                                                                                                                                                                                                                   |  |
|                  |                                                                                                                           |                                                                                                      |                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| 1,244,183        |                                                                                                                           | 1,113,618                                                                                            |                                                                                                                                                                                                                                                       | <u> </u>                                                                                                                                                                                                                                                                                                                                                                                                                     |  |
| <br>1,244,183    | -                                                                                                                         | 1,113,618                                                                                            |                                                                                                                                                                                                                                                       | -                                                                                                                                                                                                                                                                                                                                                                                                                            |  |
| <br>84,245,758   |                                                                                                                           | 11,865,263                                                                                           |                                                                                                                                                                                                                                                       | 26,261,519                                                                                                                                                                                                                                                                                                                                                                                                                   |  |
| \$               | \$ 13,487,391<br>7,985,078<br>18,844,056<br>17,294,894<br>7,833,265<br>12,414,986<br>1,972,546<br>3,169,359<br>83,001,575 | \$ 13,487,391 \$ 7,985,078 18,844,056 17,294,894 7,833,265 12,414,986 1,972,546 3,169,359 83,001,575 | \$ 13,487,391 \$ 1,310,441<br>7,985,078 887,485<br>18,844,056 3,892,530<br>17,294,894 119,113<br>7,833,265 3,859,304<br>12,414,986 277,595<br>1,972,546 405,177<br>3,169,359 -<br>83,001,575 10,751,645<br>1,244,183 1,113,618<br>1,244,183 1,113,618 | Expenses       Charges for Services       Operator         \$ 13,487,391       \$ 1,310,441       \$         7,985,078       887,485       887,485         18,844,056       3,892,530       17,294,894       119,113         7,833,265       3,859,304       277,595         1,972,546       405,177       3,169,359         83,001,575       10,751,645         1,244,183       1,113,618         1,244,183       1,113,618 |  |

#### General revenues:

Taxes:

Property taxes, levied for general purposes
Property taxes, levied for debt service
Hotel Motel occupancy tax
Sales and miscellaneous tax
Unrestricted investment earnings
Miscellaneous

Transfers

Total general revenues, special items, and transfers Change in net assets

Net assets - beginning, restated

Net assets - ending

### Webb County, Texas Statement of Activities For the Year Ended September 30, 2003

Net (Expense) Revenue and Changes in Net Assets

|    |                                       | Primary Government |                           |                             |       |              |  |
|----|---------------------------------------|--------------------|---------------------------|-----------------------------|-------|--------------|--|
|    | Capital Grants and<br>Contributions   |                    | overnmental<br>Activities | Business-type<br>Activities | Total |              |  |
|    |                                       |                    |                           |                             |       |              |  |
| \$ | ·                                     | \$                 | (11,715,392)              |                             | \$    | (11,715,392) |  |
| •  |                                       |                    | (5,069,043)               |                             |       | (5,069,043)  |  |
|    | -                                     |                    | (12,320,163)              |                             |       | (12,320,163) |  |
|    | -                                     |                    | (4,669,684)               |                             |       | (4,669,684)  |  |
|    | 1,163,185                             |                    | (2,038,030)               |                             |       | (2,038,030)  |  |
|    | -                                     |                    | (5,068,566)               |                             |       | (5,068,566)  |  |
|    | -                                     |                    | (774,989)                 |                             |       | (774,989)    |  |
|    | · · · -                               |                    | (3,169,359)               |                             |       | (3,169,359)  |  |
|    | 1,163,185                             |                    | (44,825,226)              |                             |       | (44,825,226) |  |
|    | 1,100,100                             |                    |                           |                             |       |              |  |
|    |                                       |                    |                           |                             |       |              |  |
|    | · · · · · · · · · · · · · · · · · · · |                    |                           | (130,565)                   |       | (130,565)    |  |
|    | -                                     |                    |                           | (130,565)                   |       | (130,565)    |  |
|    | 1,163,185                             |                    | (44,825,226)              | (130,565)                   |       | (44,955,791) |  |
|    |                                       |                    |                           |                             |       |              |  |
|    |                                       |                    |                           |                             |       |              |  |
|    |                                       |                    | 27,139,320                | -                           |       | 27,139,320   |  |
|    |                                       |                    | 5,870,697                 | •                           |       | 5,870,697    |  |
|    |                                       |                    | 362,359                   | -                           |       | 362,359      |  |
|    |                                       |                    | 9,329,331                 | · -                         |       | 9,329,331    |  |
|    |                                       |                    | 659,878                   | 24,994                      |       | 684,872      |  |
|    |                                       |                    | 2,661,652                 |                             |       | 2,661,652    |  |
|    |                                       |                    | 467,138                   | 32,862                      |       | 500,000      |  |
|    |                                       |                    | 46,490,375                | 57,856                      |       | 46,548,231   |  |
|    |                                       |                    | 1,665,149                 | (72,709)                    |       | 1,592,440    |  |
|    |                                       |                    | 63,215,779                | 415,809                     |       | 63,631,588   |  |
|    |                                       | \$                 | 64,880,928                | \$ 343,100                  | \$    | 65,224,028   |  |

### Webb County, Texas Balance Sheet Governmental Funds September 30, 2003

|                                     | <u>G</u> e | eneral Fund | Н  | leadstart    | tal Projects<br>Income Series<br>2001 |
|-------------------------------------|------------|-------------|----|--------------|---------------------------------------|
| ASSETS                              |            |             |    |              |                                       |
| Cash and cash equivalents           | \$         | 8,184,402   | \$ | -            | \$<br>4,487,019                       |
| Taxes receivable, net               |            | 6,655,233   |    | -            | -                                     |
| Due from other funds                |            | 3,113,122   |    | -            | -                                     |
| Receivable from other governments   |            | 1,562,338   |    | 464,307      | -                                     |
| Other receivables                   |            | 244,210     |    | 22           | <del>-</del>                          |
| Inventories                         |            | 136,550     |    | <b>-</b> ' . | -                                     |
| Prepaid expenses                    |            | 15,785      |    | <u> </u>     | -                                     |
| Total assets                        |            | 19,911,640  |    | 464,329      | <br>4,487,019                         |
|                                     |            |             |    |              |                                       |
| LIABILITIES AND FUND BALANCES       |            |             |    |              |                                       |
| Liabilities:                        |            |             |    |              |                                       |
| Accounts payable                    |            | 2,797,817   |    | 157,013      | -                                     |
| Due to other funds                  |            | 318,485     |    | 125,350      | 4,311,809                             |
| Payable to other governments        |            | 334,527     |    | -            | -                                     |
| Deferred revenue                    |            | 7,257,847   |    | -            | -                                     |
| Other accrued expenses              |            | 942,273     |    | 181,506      | -                                     |
| Other payables                      |            | 722,685     |    | 460          | •                                     |
| Total liabilities                   |            | 12,373,634  |    | 464,329      | 4,311,809                             |
| Fund balances:                      |            |             |    |              |                                       |
| Reserved for:                       |            |             |    |              |                                       |
| Inventories                         |            | 136,550     |    | ÷            | -                                     |
| Debt service                        |            | -           |    | •            | -                                     |
| Capital projects                    |            | -           |    | -            | 134,565                               |
| Other purposes                      |            | -           |    |              | -                                     |
| Unreserved, reported in:            |            |             |    |              |                                       |
| General Fund                        |            | 7,401,456   |    |              |                                       |
| Debt service                        |            | · -         |    | -            | -                                     |
| Capital projects                    |            | , <b>-</b>  |    |              | 40,645                                |
| Other purposes                      |            | -           |    | <u>-</u> -   | -                                     |
| Total fund balances                 |            | 7,538,006   | :  | -            | 175,210                               |
| Total liabilities and fund balances | \$         | 19,911,640  | \$ | 464,329      | \$<br>4,487,019                       |

### Webb County, Texas Balance Sheet Governmental Funds September 30, 2003

| Capital Projects Interest<br>Income Series 2002 |           | Juvenile Youth Village |            | <u>Nonmajor</u><br>Governmental Funds |             | Total Governmental<br>Funds |             |  |
|-------------------------------------------------|-----------|------------------------|------------|---------------------------------------|-------------|-----------------------------|-------------|--|
| - \$                                            | 3,668,360 | \$                     | 11,156,534 | \$                                    | 6,411,730   | \$                          | 33,908,045  |  |
| Ψ                                               | -         | •                      | ·          |                                       | 1,548,715   |                             | 8,203,948   |  |
|                                                 | -         |                        | -          |                                       | 11,497,893  |                             | 14,611,015  |  |
|                                                 | -         |                        | -          |                                       | 2,353,468   |                             | 4,380,113   |  |
|                                                 | -         |                        | -          |                                       | 106,794     |                             | 351,026     |  |
|                                                 | -         |                        | -          |                                       | 3,240       |                             | 139,790     |  |
|                                                 | -         |                        | ·          |                                       | 60,473      |                             | 76,258      |  |
|                                                 | 3,668,360 |                        | 11,156,534 |                                       | 21,982,313  |                             | 61,670,195  |  |
|                                                 | , t       |                        |            |                                       |             |                             |             |  |
|                                                 |           |                        |            |                                       |             |                             |             |  |
|                                                 |           |                        |            |                                       |             |                             |             |  |
|                                                 | -         |                        | -          |                                       | 689,497     |                             | 3,644,327   |  |
|                                                 | 3,614,107 |                        | •          |                                       | 4,915,566   |                             | 13,285,317  |  |
|                                                 | -         |                        | -          |                                       | 93,264      |                             | 427,791     |  |
|                                                 | <u> </u>  |                        | -          |                                       | 1,818,796   |                             | 9,076,643   |  |
|                                                 | -,        |                        | -          |                                       | 300,267     |                             | 1,424,046   |  |
|                                                 | -         |                        | _          |                                       | 450,098     |                             | 1,173,243   |  |
|                                                 | 3,614,107 |                        | -          |                                       | 8,267,488   |                             | 29,031,367  |  |
|                                                 |           |                        |            |                                       |             |                             |             |  |
|                                                 | <u>-</u>  |                        |            |                                       | 3,240       |                             | 139,790     |  |
|                                                 |           |                        | _          |                                       | 577,819     |                             | 577,819     |  |
|                                                 | 878       |                        | 11,085,356 |                                       | 10,658,446  |                             | 21,879,245  |  |
|                                                 |           |                        | · · ·      |                                       | 3,975,938   |                             | 3,975,938   |  |
|                                                 |           |                        |            |                                       |             |                             |             |  |
|                                                 | -         |                        | _          |                                       | -           |                             | 7,401,456   |  |
|                                                 | -         |                        | -          |                                       | (299,193)   |                             | (299,193)   |  |
|                                                 | 53,375    |                        | 71,178     |                                       | (2,367,559) |                             | (2,202,361) |  |
|                                                 | ,         |                        | -          |                                       | 1,166,134   |                             | 1,166,134   |  |
|                                                 | 54,253    |                        | 11,156,534 |                                       | 13,714,825  |                             | 32,638,828  |  |
| \$                                              | 3,668,360 | \$                     | 11,156,534 | \$                                    | 21,982,313  | \$                          | 61,670,195  |  |



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## Webb County, Texas Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets September 30, 2003

Total fund balance, governmental funds

\$

32,638,828

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

| Add - capital assets              |  |
|-----------------------------------|--|
| Deduct - accumulated depreciation |  |

160,998,620

(77,639,142)

Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

| Taxes receivables, deferred         |
|-------------------------------------|
| Accounts receivables and fines, net |

7,795,624

3,548,086

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.

1,394,538

Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.

| Deduct - bonds payable                     | (62,690,783) |
|--------------------------------------------|--------------|
| Deduct - accrued interest on bonds payable | (490,069)    |
| Deduct - bond premiums                     | (80,304)     |
| Deduct - Arbitrage Rebate                  | (46,786)     |
| Add - bond discounts                       | 48,632       |
| Add - Deferred Amount for Refunding        | 315,852      |
| Add - bond issuance cost                   | 1,007,198    |
|                                            |              |

Deduct - accrued compensated absences and other long-term liabilities

(1,919,366)

Net Assets of Governmental Activities in the Statement of Net Assets

\$ 64,880,928

## Webb County, Texas Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the Year Ended September 30, 2003

|                                           | General Fund        | Headstart | Projects Interest Income Series 2001 |
|-------------------------------------------|---------------------|-----------|--------------------------------------|
| REVENUES                                  | <b>#</b> 00 004 544 | •         | \$ -                                 |
| Property Taxes                            | \$ 26,801,544       | \$ -      | -                                    |
| Sales and miscellaneous taxes             | 9,156,206           | -         | •                                    |
| Fees and fines                            | 303,955             | 7 070 005 | •                                    |
| Intergovernmental                         | 5,718,296           | 7,678,965 | -                                    |
| Charges for services                      | 3,250,811           | -         |                                      |
| Investment earnings                       | 220,961             | 700       | 68,222                               |
| Miscellaneous                             | 569,187             | 720       | . •                                  |
| Grant matching                            |                     | 2,182,565 |                                      |
| Total revenues                            | 46,020,960          | 9,862,250 | 68,222                               |
| EXPENDITURES                              |                     |           |                                      |
| Current:                                  |                     |           |                                      |
| General government                        | 11,808,029          | -         | · ·                                  |
| Public safety                             | 6,368,887           | -         | . •                                  |
| Justice system                            | 14,581,697          | -         | •                                    |
| Health and human services                 | 4,619,137           | 9,790,088 | -                                    |
| Infrastructure and environmental services | 143,170             | -         | •                                    |
| Corrections and rehabilitation            | 8,887,129           |           |                                      |
| Community and economic development        | 1,543,097           | · -       | -                                    |
| Debt Service:                             |                     |           |                                      |
| Principal                                 | -                   | · •       |                                      |
| Interest and other charges                | -                   | •         | <del>-</del>                         |
| Payment to escrow agent                   |                     |           |                                      |
| Capital outlay                            | 37,397              | 72,162    | -                                    |
| Total Expenditures                        | 47,988,543          | 9,862,250 | -                                    |
| Excess (deficiency) of revenues over      |                     |           |                                      |
| expenditures                              | (1,967,583)         |           | 68,222                               |
| OTHER FINANCING SOURCES (USES)            |                     |           |                                      |
| Long-term debt issued                     | <u>-</u>            | -         | -                                    |
| Capital leases issued                     |                     | -         | -                                    |
| Premium (discount) on bonds issued        | -                   | •         | -                                    |
| Payments to refunded bond escrow agent    |                     | · ·       | -                                    |
| Transfers in                              | 862,000             | -         | - 1                                  |
| Transfers out                             | (332,862)           |           | (27,577)                             |
| Total other financing sources and uses    | 529,138             | _         | (27,577)                             |
| Net change in fund balances               | (1,438,445)         | -         | 40,645                               |
| Fund balances - beginning, Restated       | 8,976,451           | -         | 134,565                              |
| Fund balances - ending                    | \$ 7,538,006        | \$ -      | \$ 175,210                           |

## Webb County, Texas Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the Year Ended September 30, 2003

| Capital Projects<br>Interest Income<br>Series 2002 | Juvenile Youth<br>Village | Nonmajor<br>Governmental<br>Funds | <u>Total</u><br>Governmental<br>Funds |
|----------------------------------------------------|---------------------------|-----------------------------------|---------------------------------------|
| \$ -                                               | \$ -                      | \$ 6,158,863                      | \$ 32,960,407                         |
| -                                                  | -                         | 362,359                           | 9,518,565                             |
| -                                                  | -                         | 2,373,167                         | 2,677,122                             |
| · _                                                | -                         | 10,816,548                        | 24,213,809                            |
| -                                                  | -                         | 3,788,209                         | 7,039,020                             |
| 53,375                                             | 146,263                   | 126,550                           | 615,371                               |
| -                                                  |                           | 1,398,708                         | 1,968,615                             |
| . · · · · · · · · · · · · · · · · · · ·            | -                         | 1,105,579_                        | 3,288,144                             |
| 53,375                                             | 146,263                   | 26,129,983                        | 82,281,053                            |
|                                                    |                           |                                   |                                       |
|                                                    | _                         | 1,190,518                         | 12,998,547                            |
|                                                    | · _                       | 1,900,979                         | 8,269,866                             |
| _                                                  | · .                       | 3,064,630                         | 17,646,327                            |
|                                                    | · ·                       | 2,890,090                         | 17,299,315                            |
| <u> </u>                                           | _                         | 4,453,111                         | 4,596,281                             |
| _                                                  | ·                         | 3,336,218                         | 12,223,347                            |
| -                                                  | -                         | 622,613                           | 2,165,710                             |
|                                                    |                           | -                                 | - 0.400.400                           |
| -                                                  | •                         | 3,438,462                         | 3,438,462                             |
| -                                                  | -                         | 3,071,267                         | 3,071,267                             |
|                                                    | 75.005                    | 85,554                            | 85,554                                |
|                                                    | 75,085<br>75,085          | 4,772,375<br>28,825,817           | 4,957,019<br>86,751,695               |
|                                                    | 70,000                    | 20,020,011                        |                                       |
| 53,375                                             | 71,178                    | (2,695,834)                       | (4,470,642)                           |
|                                                    | · _                       | 12,610,000                        | 12,610,000                            |
| <u>-</u>                                           |                           | 1,013,240                         | 1,013,240                             |
| <u>-</u>                                           | _                         | 430,011                           | 430,011                               |
| <u>-</u>                                           | -                         | (12,823,613)                      | (12,823,613)                          |
| _                                                  | -                         | 855,166                           | 1,717,166                             |
|                                                    | -                         | (889,589)                         | (1,250,028)                           |
|                                                    |                           | 1,195,215                         | 1,696,776                             |
| 53,375                                             | 71,178                    | (1,500,619)                       | (2,773,866)                           |
| 878                                                | 11,085,356                | 15,215,444                        | 35,412,694                            |
| \$ 54,253                                          | \$ 11,156,534             | \$ 13,714,825                     | \$ 32,638,828                         |



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#### Webb County, Texas

## Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended September 30, 2003

| Net change in fund balances - total governmental funds:                                                                                                                                                                                                                                                                      | \$ (2,773,866)           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Amounts reported for Governmental Activities in the Statement of Activities are different because:                                                                                                                                                                                                                           |                          |
| Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period. |                          |
| This is the amount by which capital outlays \$4,957,019 exceeded depreciation \$4,318,228 in the current period.                                                                                                                                                                                                             | 638,791                  |
| Weble to a support abligations. In                                                                                                                                                                                                                                                                                           |                          |
| Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.                                                                                                                                            | 1,721,158                |
|                                                                                                                                                                                                                                                                                                                              |                          |
| Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond                                                                                                                    |                          |
| principal as an expenditure, In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments.                                                                                                                              |                          |
| Debt issued: Refunding bonds issued                                                                                                                                                                                                                                                                                          | (12,610,000)             |
| Premium (discount) on bonds issued Capital leases issued                                                                                                                                                                                                                                                                     | (430,011)<br>(1,013,240) |
| Repayments                                                                                                                                                                                                                                                                                                                   | 12,823,613               |
| To escrow agent                                                                                                                                                                                                                                                                                                              | 216,398                  |
| Bond issuance costs Principal payments                                                                                                                                                                                                                                                                                       | 3,438,462                |
| Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:                                                                                                                                                |                          |
| Accrued interest not reflected on Governmental funds                                                                                                                                                                                                                                                                         | (98,092)                 |
| Bad debt expenses                                                                                                                                                                                                                                                                                                            | (790,472)                |
| Changes in inventory                                                                                                                                                                                                                                                                                                         | 17,148                   |
| Compensated absences                                                                                                                                                                                                                                                                                                         | (225,065)                |
| Issuance cost expense                                                                                                                                                                                                                                                                                                        | (62,105)                 |
| Arbitrage rebate                                                                                                                                                                                                                                                                                                             | (2,372)                  |
| Internal service funds are used by management to charge the costs of certain activities, such as fleet maintenance and information technology, to individual funds. The net revenue (expense) of certain                                                                                                                     | 814,802                  |
| internal service funds is reported with governmental activities.                                                                                                                                                                                                                                                             | 014,002                  |
| Change in net assets of governmental activities                                                                                                                                                                                                                                                                              | \$ 1,665,149             |

### Webb County, Texas Statement of Net Assets Proprietary Funds September 30, 2003

|                               | Ente          | Enterprise Fund |                                         | luturus Comico |  |
|-------------------------------|---------------|-----------------|-----------------------------------------|----------------|--|
|                               | Water Utility |                 | <u>Internal Service</u><br><u>Funds</u> |                |  |
| ASSETS                        |               |                 |                                         |                |  |
| Current assets:               |               |                 |                                         | 4 505 004      |  |
| Cash and cash equivalents     | \$            | 1,930,486       | \$                                      | 4,595,381      |  |
| Accounts Receivable, net      |               | 177,940         |                                         |                |  |
| Deferred charges              |               | 147,190         |                                         |                |  |
| Due from other funds          |               | 1,856,078       |                                         | 688,657        |  |
| Other receivables             |               | 187             |                                         | 365,806        |  |
| Inventories                   |               | 14,830          |                                         | <u>-</u>       |  |
| Total current assets          |               | 4,126,711       |                                         | 5,649,844      |  |
| Non-current assets:           | -             |                 |                                         |                |  |
| Capital Assets:               |               |                 |                                         |                |  |
| Land and improvements         |               | 216,295         |                                         | -              |  |
| Infrastructure                |               | 1,694,759       |                                         |                |  |
| Utility System                |               | 747,627         |                                         | · - ·          |  |
| Buildings                     |               | 496,623         |                                         | -              |  |
| Equipment and Furniture       |               | 378,885         |                                         | 84,068         |  |
| Less Accumulated depreciation |               | (410,496)       |                                         | (54,241)       |  |
| Total non-current assets      |               | 3,123,693       |                                         | 29,827         |  |
| Total assets                  |               | 7,250,404       |                                         | 5,679,671      |  |

### Webb County, Texas Statement of Net Assets Proprietary Funds September 30, 2003

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Enterprise Fund                                 |                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|---------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Water Utility                                   | Internal Service<br>Funds |
| LIABILITIES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                 |                           |
| Current Liabilities:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                 | 445.000                   |
| Accounts payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 46,590                                          | 445,228                   |
| Salaries payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 14,840                                          | 6,134                     |
| Accrued interest payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 41,602                                          |                           |
| Due to other funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2,076,976                                       | 2,542,483                 |
| Other accrued expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 61,957                                          | 36,735                    |
| Compensated absences                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 37,565                                          | 22,812                    |
| Bonds, notes and loans payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 87,589                                          |                           |
| Total current liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2,367,119                                       | 3,053,392                 |
| Non-current liabilities: Claims and judgments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                 | 1,202,224                 |
| Bonds, notes and loans payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 4,569,700                                       | 4 000 004                 |
| Total non-current liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 4,569,700                                       | 1,202,224                 |
| Total liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 6,936,819                                       | 4,255,616                 |
| NET ASSETS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                 |                           |
| Invested in capital assets, net of related debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 362,622                                         | 29,827                    |
| Unrestricted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (49,038)                                        | 1,394,226                 |
| Total net assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ 313,584                                      | \$ 1,424,053              |
| The assets and liabilities of certain internal service funds are no financial statement, but are included in the Business Activities Assets.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | ot included in the fund of the Statement of Net |                           |
| The state of the s | \$ 343,100                                      |                           |
| Total net assets per Government-Wide financial statements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | φ 343,100                                       |                           |

## Webb County, Texas Statement of Revenues, Expenses and Changes in Fund Net Assets Proprietary Funds For the Year Ended September 30, 2003

|                                                  | Enterprise Fund |               |                           |  |
|--------------------------------------------------|-----------------|---------------|---------------------------|--|
|                                                  | У               | Vater Utility | Internal Service<br>Funds |  |
| REVENUES                                         |                 |               |                           |  |
| Charges for services                             | \$              | 1,089,160     | \$ 8,285,393              |  |
| Miscellaneous                                    |                 | 24,458        | _                         |  |
| Total operating revenues                         |                 | 1,113,618     | 8,285,393                 |  |
| OPERATING EXPENSES                               |                 |               |                           |  |
| Personal services                                |                 | 514,624       | 310,885                   |  |
| Contractual services                             |                 | -             | 46,077                    |  |
| Utilities                                        |                 | 192,146       | _ 1                       |  |
| Repairs and maintenance                          |                 | 54,444        | <del>-</del>              |  |
| Other supplies and expenses                      |                 | 157,282       | 7,020                     |  |
| Insurance claims and expenses                    |                 | -             | 6,432,823                 |  |
| Depreciation                                     |                 | 80,737        | 11,970                    |  |
| Total Operating Expenses                         |                 | 999,233       | 6,808,775                 |  |
| Operating income (loss)                          |                 | 114,385       | 1,476,618                 |  |
| NON-OPERATING REVENUES (EXPENSES)                |                 |               |                           |  |
| Interest and investment revenue                  |                 | 24,994        | 44,700                    |  |
| Interest expense                                 |                 | (256,766)     | <u> </u>                  |  |
| Total non-operating revenue (expenses)           |                 | (231,772)     | 44,700                    |  |
| Income (loss) before contributions and transfers |                 | (117,387)     | 1,521,318                 |  |
| Transfers in                                     |                 | 149,332       | -                         |  |
| Transfers out                                    |                 | (116,470)     | (650,000)                 |  |
| Change in net assets                             |                 | (84,525)      | 871,318                   |  |
| Total net assets - beginning, restated           |                 | 398,109       | 552,735                   |  |
| Total net assets - ending                        | \$              | 313,584       | \$ 1,424,053              |  |

#### Change in net assets, per above

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of certain internal service funds is reported with Business Activities.

Change in Business-Type Activities in Net Assets per Government-Wide Financial Statements

| 29,516        |
|---------------|
| \$<br>343,100 |
|               |

### Webb County, Texas Statement of Cash Flows Proprietary Funds For Year Ended September 30, 2003

|                                                                                                    | E  | ess Type Activities<br>nterprise Fund<br>Water Utility | Gov  | ernmental Activities<br>Internal<br>Service Funds |
|----------------------------------------------------------------------------------------------------|----|--------------------------------------------------------|------|---------------------------------------------------|
|                                                                                                    |    |                                                        |      |                                                   |
| CASH FLOWS FROM OPERATING ACTIVITIES                                                               | \$ | 1,086,958                                              | \$   |                                                   |
| Receipts from customers and users                                                                  | J  | 1,000,550                                              | ,    | 8,200,546                                         |
| Premiums from participants                                                                         |    | (491,072)                                              |      | (306,024)                                         |
| Payments to employees  Payments to vendors, suppliers, and insurance administrators                |    | (434,189)                                              |      | (5,616,790)                                       |
| Internal Transactions                                                                              |    | (1,507,817)                                            |      |                                                   |
| Net cash provided by operating activities                                                          |    | (1,346,120)                                            | _    | 2,277,732                                         |
| CLOW DY ONG TROM NON CARREAL FINANCING ACTITIES                                                    |    |                                                        |      |                                                   |
| CASH FLOWS FROM NON CAPITAL FINANCING ACTITIES                                                     |    | 149,332                                                |      |                                                   |
| Operating Transfer In                                                                              |    | (116,470)                                              |      | (649,999)                                         |
| Operating Transfer Out Net cash provided by non capital financing activities                       | -  | 32,862                                                 |      | (649,999)                                         |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES                                           |    |                                                        |      |                                                   |
| Infrastructure                                                                                     |    | (124,175)                                              |      |                                                   |
| Intrastructure  Land and Land Improvements                                                         |    | (14,697)                                               |      |                                                   |
| Buildings                                                                                          |    | (223,715)                                              |      |                                                   |
| Construction in Progress                                                                           |    | 193,457                                                |      |                                                   |
| Short Term Notes Payable                                                                           |    | 12,000                                                 |      |                                                   |
| Short Term Bonds Payable                                                                           |    | 11,921                                                 |      |                                                   |
| Interest Paid on Debt                                                                              |    | (256,766)                                              |      |                                                   |
| Long Term Notes Payable                                                                            |    | (12,000)                                               |      |                                                   |
| Long Term Bonds Payable                                                                            |    | (75,589)                                               |      |                                                   |
| Net cash provided by capital financing activities                                                  |    | (489,564)                                              | _    |                                                   |
| CASH FLOWS FROM INVESTING ACTIVITIES                                                               |    |                                                        |      | 44.500                                            |
| Investment earnings                                                                                |    | 24,994                                                 |      | 44,700                                            |
| Net cash provided by investing activities                                                          |    | 24,994                                                 |      | 44,700                                            |
| Net Increase/(Decrease) in Cash and Cash Equivalents                                               |    | (1,777,828)                                            |      | 1,672,433                                         |
| Cash and pooled investments, beginning of year                                                     |    | 3,708,314                                              |      | 2,922,949                                         |
| Cash and pooled investments, end of year                                                           | \$ | 1,930,486                                              | \$ _ | 4,595,382                                         |
| Reconciliation of operating income to net cash                                                     |    |                                                        |      |                                                   |
| provided (used) by operations:                                                                     |    |                                                        | _    |                                                   |
| Operating income                                                                                   | \$ | 126,201                                                | \$   | 1,476,618                                         |
| Adjustments to reconcile operating income to                                                       |    |                                                        |      |                                                   |
| net cash provided by operating activities:                                                         |    | #0.10 <i>f</i>                                         |      | 11.070                                            |
| Depreciation expense                                                                               |    | 72,105                                                 |      | 11,970                                            |
| Amortization                                                                                       |    | 8,632                                                  |      | (157,134)                                         |
| (Increase) Decrease in Due from Other Funds                                                        |    | (1,507,817)                                            |      | (344,116)                                         |
| (Increase) Decrease in Accounts Receivable                                                         |    | (27,212)<br>551                                        |      | (377,110)                                         |
| (Increase) Decrease in Other Receivable                                                            |    | 639                                                    |      |                                                   |
| (Increase) Decrease in Inventories                                                                 |    | 675                                                    |      |                                                   |
| (Increase) Decrease in Prepaids & Other Assets                                                     |    | 0.5                                                    |      | (14,824)                                          |
| Increase (Decrease) in Bank Overdraft                                                              |    | (17,214)                                               |      | (190,608)                                         |
| Increase (Decrease) in Other Payable                                                               |    | (13,848)                                               |      |                                                   |
| Increase (Decrease) in Other Payables Increase (Decrease) in Accrued Liabilties                    |    | 4,149                                                  |      | 64                                                |
| Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Interest Payable         |    | (569)                                                  |      |                                                   |
| Increase (Decrease) in Due to Other Funds                                                          |    | ` ,                                                    |      | 1,704,389                                         |
| Increase (Decrease) in Funds Held In Trust                                                         |    |                                                        |      | (55,066)                                          |
| Increase (Decrease) in Long Term Risk Liability                                                    |    |                                                        |      | (158,358)                                         |
| Increase (Decrease) in Long Term rests Entermy Increase (Decrease) in Accrued Compensated Absences |    | 7,588                                                  |      | 4,797                                             |
| Total adjustments                                                                                  | -  | (1,472,321)                                            | _    | 801,114                                           |
| Net cash proided by operating activities                                                           | \$ | (1,346,120)                                            | \$ = | 2,277,732                                         |
| to 1 and the state of                                                                              |    |                                                        |      |                                                   |
| Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital   |    | 6,823                                                  |      |                                                   |
| merease (Decrease) in Controlled Capital                                                           |    |                                                        |      |                                                   |

## Webb County, Texas Statement of Cash Flows Proprietary Funds For Year Ended September 30, 2003

|                                                                                     | Business Type Activities Enterprise Fund Water Utility | Governmental Activities Internal Service Funds |
|-------------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------|
|                                                                                     |                                                        |                                                |
| CASH FLOWS FROM OPERATING ACTIVITIES                                                | \$ 1,086,958                                           | \$ 8,200,546                                   |
| Receipts from customers                                                             | (491,072)                                              | (306,024)                                      |
| Payments to employees  Payments to vendors, suppliers, and insurance administrators | (434,189)                                              | (5,616,790)                                    |
| Internal Transactions                                                               | (1,507,817)                                            |                                                |
| Net cash provided by operating activities                                           | (1,346,120)                                            | 2,277,732                                      |
| CASH FLOWS FROM NON CAPITAL FINANCING ACTITIES                                      |                                                        |                                                |
| Operating Transfer In                                                               | 149,332                                                | (649,999)                                      |
| Operating Transfer Out                                                              | (116,470)                                              | (649,999)                                      |
| Net cash provided by non capital financing activities                               | 32,862                                                 | (043,333)                                      |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES                            | (124,175)                                              |                                                |
| Infrastructure                                                                      | (14,697)                                               |                                                |
| Land and Land Improvements                                                          | (223,715)                                              |                                                |
| Buildings                                                                           | 193,457                                                |                                                |
| Construction in Progress Short Term Notes Payable                                   | 12,000                                                 |                                                |
| Short Term Bonds Payable                                                            | 11,921                                                 |                                                |
| Interest Paid on Debt                                                               | (256,766)                                              |                                                |
| Long Term Notes Payable                                                             | (12,000)                                               |                                                |
| Long Term Bonds Payable                                                             | (75,589)                                               |                                                |
| Net cash provided by capital financing activities                                   | (489,564)                                              |                                                |
| CASH FLOWS FROM INVESTING ACTIVITIES                                                |                                                        |                                                |
| Investment earnings                                                                 | 24,994                                                 | 44,700                                         |
| Net cash provided by investing activities                                           | 24,994                                                 | 44,700                                         |
| Net Increase/(Decrease) in Cash and Cash Equivalents                                | (1,777,828)                                            | 1,672,433                                      |
| Cash and pooled investments, beginning of year                                      | 3,708,314                                              | 2,922,949                                      |
| Cash and pooled investments, organism of year                                       | \$1,930,486                                            | \$ 4,595,382                                   |
| Reconciliation of operating income to net cash                                      |                                                        |                                                |
| provided (used) by operations:                                                      |                                                        |                                                |
| Operating income                                                                    | \$ 126,201                                             | \$ 1,476,618                                   |
| Adjustments to reconcile operating income to                                        |                                                        |                                                |
| net cash provided by operating activities:                                          |                                                        | 11,970                                         |
| Depreciation expense                                                                | 72,105                                                 | 11,970                                         |
| Amortization                                                                        | 8,632<br>(1,507,817)                                   | (157,134)                                      |
| (Increase) Decrease in Due from Other Funds                                         | (27,212)                                               | (344,116)                                      |
| (Increase) Decrease in Accounts Receivable                                          | 551                                                    | (2, )                                          |
| (Increase) Decrease in Other Receivable                                             | 639                                                    |                                                |
| (Increase) Decrease in Inventories (Increase) Decrease in Prepaids & Other Assets   | 675                                                    |                                                |
| Increase (Decrease) in Bank Overdraft                                               |                                                        | (14,824)                                       |
| Increase (Decrease) in Accounts Payable                                             | (17,214)                                               | (190,608)                                      |
| Increase (Decrease) in Other Payables                                               | (13,848)                                               |                                                |
| Increase (Decrease) in Accrued Liabilties                                           | 4,149                                                  | 64                                             |
| Increase (Decrease) in Accrued Interest Payable                                     | (569)                                                  | 1 504 200                                      |
| Increase (Decrease) in Due to Other Funds                                           |                                                        | 1,704,389                                      |
| Increase (Decrease) in Funds Held In Trust                                          |                                                        | (55,066)<br>(158,358)                          |
| Increase (Decrease) in Long Term Risk Liability                                     | 7 500                                                  | 4,797                                          |
| Increase (Decrease) in Accrued Compensated Absences                                 | $\frac{7,588}{(1,472,321)}$                            | 801,114                                        |
| Total adjustments                                                                   | $\frac{(1,472,321)}{(1,346,120)}$                      | \$ 2,277,732                                   |
| Net cash proided by operating activities                                            |                                                        |                                                |
| Noncash investing, capital, and financing activities:                               | 6,823                                                  |                                                |
| Increase (Decrease) in Contributed Capital                                          | -,                                                     |                                                |
| The accompanying notes are an integral part of these financial statements.          |                                                        |                                                |
|                                                                                     |                                                        |                                                |

# Webb County, Texas Statement of Fiduciary Net Assets Fiduciary Funds September 30, 2003

|                                               | I        | rust Funds   | <u>A</u> g | ency Funds |
|-----------------------------------------------|----------|--------------|------------|------------|
| ASSETS  Cash and cash equivalents             | \$       | 13,135,763   | \$         | 14,406,647 |
| Receivables:                                  | <u> </u> |              |            |            |
| Other receivables                             |          | 26,102       |            |            |
| Due from other funds                          |          | 674,515      |            | 665,247    |
| Total receivables                             |          | 700,617      |            | 665,247    |
| Total assets                                  |          | 13,836,380   |            | 15,071,894 |
| LIABILITIES                                   |          |              |            |            |
| Accounts payable                              |          | 258,048      |            | 2,153      |
| Due to other funds                            |          | 585,426      |            | 5,302      |
| Due to other governments                      |          | -            |            | 2,857,231  |
| Refunds payable and others                    |          | <del>.</del> |            | 12,207,208 |
| Total liabilities                             |          | 843,474      |            | 15,071,894 |
| NET ASSETS                                    |          |              |            |            |
| Held in trust for benefits and other purposes | \$       | 12,992,906   |            |            |

# Webb County, Texas Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Year Ended September 30, 2003

### **Trust Funds**

| ADDITIONS Investment earnings: |                  |
|--------------------------------|------------------|
| Interest                       | \$<br>162,440    |
| Total net investment earnings  | 162,440          |
| Other Additions:               |                  |
| Grazing lease and royalities   | 846,996          |
| Transfers in                   | 427,186          |
| Total other additions          | 1,274,182        |
| Total additions                | 1,451,798        |
| , orangement                   |                  |
| DEDUCTIONS                     |                  |
| Education                      | 277,206          |
| Transfers out                  | 277,186          |
| Total deductions               | <br>627,694      |
| Change in net assets           | 824,103          |
| Net assets - beginning         | <br>12,168,803   |
| Net assets - ending            | \$<br>12,992,906 |

## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County was established in 1848 and is a public corporation and a political subdivision of the State of Texas. The County has a population of 193,117 (2000 census) living within an area of 3,366 square miles. The County is sixth largest county of the 254 Texas counties. The County is in the southwest quadrant of the state, and the City of Laredo, Texas is the County seat.

The County operates using a commission form of government. The County Judge is elected at large for a four-year term. The Commissioners' Court (Court) is comprised of four members elected for four-year terms from four election districts. The Court provides various services to advance the welfare, health, morals, comfort, safety, and convenience of the County and its inhabitants. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the County (the primary government) and its component units.

The financial statements of the County have been prepared in accordance with Generally Accepted Accounting Principles in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standard Board ("GASB") is the standard-setting body for governmental accounting and financial reporting. Pronouncements of the Financial Accounting Standard Board ("FASB") issued after November 30, 1989 are not applied in the preparation of the financial statements of the enterprise fund in accordance with the election made by the County under GASB Statement #20. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The County's significant accounting policies are described below:

For the reporting year, the County elected early implementation of GASB Statement #34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."

## A. REPORTING ENTITY

In evaluating the County as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the County may be financial accountable and, as such, should be included within the County's financial statements.

The County (primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial burden on the County.

Additional, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Because of the closeness of their relationship with the primary government (the County), two component units are blended as though they are part of the primary government. The reporting funds of the Component Units listed below are included in the Special Revenue Funds section of the County's CAFR. These component units do not issue separately audited comprehensive annual financial reports. The only financial data available on these component units are included in the County's CAFR and may be obtained from the Webb County Auditor's Office.

Webb County Auditor 1110 Washington, Suite 201 Laredo, Texas 78040

<u>Blended Component Unit</u> The Webb County Community Action Agency (CAA) is an entity incorporated by the State of Texas. CAA's primary purpose is to take advantage of all Federal and State programs that are specially designed to aid and educate the underprivileged in the County. The Webb County Commissioners' Court is CAA's governing body. CAA has a twenty-one member advisory board consisting of (A) public officials, (B) indigent and, (C) the private sector. CAA's operations are reported in the special revenue funds.

<u>Blended Component Unit</u> The Laredo Webb County Child Welfare Board (Board) is an entity incorporated by the State of Texas. The Board's purpose is to provide foster care for neglected, delinquent and handicapped children of the County. The Webb County Commissioners' Court is the Board governing body. Thirteen resident members make up an advisory board appointed by the Commissioners' Court. The Board's operations are reported in the special revenue funds.

## **B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. While the previous model emphasized fund types (the total of all funds of a particular type), in the new reporting model the focus is on either the County as a whole or as major individual funds (within the fund financial statements).

Both the government-wide and fund financial statements within the basic financial statements categorize primary activities as either governmental activities or business-type activities. In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional categories (public safety, public works, etc.) that are otherwise being supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. The program revenues must be directly associated with the function or a business-type activity. Program revenues include revenues from fines, and forfeitures, licenses and permit fees, taxes and charges for services. The operating grants include operating-specific and discretionary (either operating or capital grants while the capital grants columns reflects capital-specific grants.

The net cost (by function or business-type activity) is normally covered by general revenue (property, sales, or use taxes, intergovernmental revenues, interest income, etc.). Historically, the previous model did not summarize or present net cost by function or activity. The County does not currently employ an indirect cost allocation system.

This government-wide focus is more on the sustainability of the County as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

The fund financial statements are, in substance, very similar to the financial statements presented in the previous model. Emphasis here is on the major funds in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column.

Unless an internal service fund is combined with the business-type activities (deemed to be an infrequent event), totals on the business-type activity fund statements should directly reconcile to the business-type activity column presented in the government-wide statements.

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted.

This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance, (b) demonstrate the sources and use of liquid resources, and (c) demonstrate how the County's actual experience conforms to the budget or fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented on the page following each statement, which briefly explains the adjustment necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

Internal service funds of a government (that traditionally provide services primarily to other funds of the government) are presented in the summary form as part of the proprietary fund financial statements. Since the principal users of the internal services are the County's governmental activities, financial statements of internal service funds are consolidated into the governmental column when presented at the government-wide level. To the extent possible, the cost of these services is reflected in the appropriate functional activity (police, fire, public works, etc.).

The County's fiduciary funds (which have been redefined and narrowed in scope) are presented in the fund financial statements by type (pension, private purpose and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated in the government-wide statements.

The focus of the revised model is on the County as whole and the fund statements, including the major individual funds of the governmental and business-type categories, as well as the fiduciary funds, (by category). Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the information.

## C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANAICAL STATEMENT PRESENTATION

#### 1. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made, regardless of the measurement focus applied.

The Government-wide Financial Statements and the Proprietary, and Fiduciary Fund Financial Statements are presented on an accrual basis of accounting. The Governmental Funds in the Fund Financial Statements are presented on a modified accrual basis.

#### Accrual:

All proprietary and internal service funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Property taxes, sale taxes, bingo taxes, mixed drink taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues items are considered to be measurable and available only when the County receives cash.

#### **Modified Accrual:**

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule is that debt service expenditure, compensated absences and claims and judgments, are recognized when due.

In applying the "susceptible to accrual" concept to intergovernmental revenues pursuant to GASB Statement #33, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenues when the applicable eligibility requirements including time requirements, are met. Resources transmitted before the eligibility requirements are met should under most circumstances, be reported as advances by the provider and deferred revenues by the recipient.

## 2. FINANCIAL STATEMENT PRESENTATION

The financial transactions of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures, or expenses as appropriate. The various funds are reported by generic classification within the financial statements. Governmental resources allocated to, and accounted for, in the individual funds are based on the specific activities in accordance with laws, regulations, or other restrictions.

The new reporting model (GASB Statement #34) sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

#### **GOVERNMENTAL FUNDS:**

The focus of Governmental funds measurement (in the Fund Financial Statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the Governmental Funds of the County:

<u>General Fund</u> is the general operating fund of the County. It is used to account for all financial resources except those require to be accounted for in another fund.

<u>Special Revenue Funds</u> are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Headstart Program Fund, which is one of the special revenue funds, is presented as a major fund. Headstart revenues are received from the U. S. Department of Health and Human Services to provide eligible participants education, nutrition, disability and medical services. Headstart revenues are also used to provide literacy services for eligible parents.

<u>Debt Service Funds</u> are used to account for the accumulation of funds for the periodic payment of principal and interest on governmental bonds, loans, and capital leases.

<u>Capital Projects Funds</u> are used to account for the financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by Business-type/Proprietary Funds). The major funds (Interest Income Capital Projects, Series 2001 Fund an Interest Income Capital Projects, Series 2002 Fund) are where the majority of the non-special revenue capital activity is accomplished. The two major funds are used to accumulate interest income for specific projects. Other non-major specific funds are created as deemed appropriate.

### **PROPRIETARY FUND TYPES:**

Proprietary Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise, of the Water Utility Company and the County internal service funds are charges to customers for sales and services. The County also recognizes as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise fund and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The following is the description of the Proprietary Funds of the County:

<u>Enterprise Funds</u> are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by pledge of the net revenues, (b) has third party requirements that the costs, be of providing services including capital costs, be recovered with fees and charges or (c) has pricing policy designed for the fees and charges to recover similar costs. The County may additionally elect to treat other County business similarly. The major fund (Water Utility Fund) represents the County's current business-type activity.

<u>Internal Service Funds</u> are used to account for the financing of services provided by a department to other departments, funds or component units of the County on a cost-reimbursement basis.

### FIDUCIARY FUNDS:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focus is upon net assets and changes in net assets and employs accounting principles similar to proprietary funds.

<u>Trust and Agency Funds</u> are used to account for the trust (either pension, investments [held for third parties] or private purpose) or agencies, which are custodial in nature.

## Non-Current Governmental Assets/Liabilities:

GASB Statement #34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the Governmental column in the government-wide Statement of Net Assets

## D. ASSETS, LIABILITIES AND FUND EQUITY

## 1. CASH AND CASH EQUIVALENTS AND BANK OVERDRAFT

The County has defined Cash and Cash Equivalents to include change funds, demand deposits, certificates of deposit, and money market certificates. Additionally, each fund's equity in the State investment pools is considered to be cash equivalent since the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

<u>Pooled Cash</u> - The County maintains pooled cash accounts for funds not require to be segregated. Some funds incur negative cash balances that are equivalent to liabilities. As a result, bank overdrafts are reported as interfund payables in the balance sheet. The general fund is the offsetting interfund receivable for the negative cash balance.

<u>Bank Overdraft</u> - Individual funds with their own bank account incurring cash overdraft balances are the results of payroll interfund bank transfers or transfers from the state investment pool occurring after the year end or special revenues and capital projects' grant funds on a reimbursement basis.

### 2. INVENTORIES

Inventories are valued at cost, which approximates market value, using the first in, first out method, with some inventories on the average cost method. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, material amounts of inventories are reported as assets of their respective funds. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates the assets are unavailable for appropriation even though they are a component of reported assets.

### 3. CAPITAL ASSETS AND DEPRECIATION

<u>Capital Assets</u> – Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, dam, and similar immovable items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County elected early implementation of the infrastructure reporting requirements of GASB Statement 34.

Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the County are depreciated using the straight-line method over the estimated useful life of the assets as follow:

| Buildings and improvements                                   | 15 to 40 years |
|--------------------------------------------------------------|----------------|
| Equipment (computer, office and vehicles)                    | 5 years        |
| Infrastructure - roads (paved, caliche, or dirt)             | 15 to 40 years |
| Infrastructure - bridges                                     | 25 to 35 years |
| Infrastructure - dam                                         | 40 years       |
| Infrastructure - cattle guards and culverts                  | 20 years       |
| Infrastructure - water and wastewater lines and pump station | 40 years       |

### 4. INTERFUND TRANSACTIONS

During the course of normal operations, the County has many transactions between funds. The accompanying Fund Level financial statements reflect as transfer the expenditures and transfers of resources to provide services, construct assets and meet debt service requirements. The effect of interfund activity has been eliminated in the Government-wide financial statements, except for transactions between the governmental and business-type activities.

### 5. DUE FROM OTHER GOVERNMENTAL UNITS

To recognize resources available for Special Revenue Funds and Capital Projects Funds, the County records amounts due from grantors upon receipt of the award and records the award as deferred revenue. For grants that require expenditures for eligible grant purposes in order to earn the award, revenues are recognized when expenditures are made. For other grants and financial assistance, the amounts due from other governmental units and deferred revenue are reduced upon receipt of payment and revenues are then recognized.

#### 6. FUND EQUITY

Certain fund balances or portions thereof have been reserved to indicate amounts that are not appropriated for expenditures or are legally segregated for a specific future purpose. Designation of a portion of the fund balance is established to indicate tentative plans for financial resource utilization in a future period.

#### 7. CAPITAL GRANT

Capital grants restricted for capital acquisitions or construction other than those associated with proprietary funds, are accounted for in the applicable Capital Projects Funds. Grant monies restricted for acquisition of Enterprise Fund capital assets are recorded as contributed equity in the applicable enterprise fund. Therefore, depreciation expense relating to fixed assets contributed or acquired with grant monies is deducted from the applicable contributed capital.

## 8. OTHER ASSETS AND UNAMORTIZED BOND ISSUANCE COSTS

Other assets held are recorded and accounted for at cost.

In the governmental funds, discounts and issuance costs are treated as period costs in the year of issue. Bond issuance costs are shown as other financing sources.

In the proprietary funds, bond discounts and issuance costs are deferred and amortized over the term of the bonds using the bonds outstanding method that approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of the revenue bonds payable whereas issuance costs are recorded as other assets. Expenses relating to the sale of the combination tax and revenues bonds in the enterprise fund are amortized over the life of the issue.

As part of the reconciliation and presentation at the government-wide level these costs (in the governmental funds) are adjusted and reflected similarly to proprietary funds.

## Governmental Funds

|                   | Unamortized Bond Issuance ( | Costs | 1,007,200       |
|-------------------|-----------------------------|-------|-----------------|
|                   | Prepaid Expenses            |       | 68,197          |
|                   | Deposits                    |       | 8,060           |
|                   |                             | Total | \$<br>1,083,457 |
| Proprietary Funds |                             |       |                 |
|                   |                             |       |                 |
|                   | Unamortized Bond Issuance ( | Costs | 147,190         |
|                   |                             | Total | \$<br>147,190   |
|                   |                             | Total | \$<br>147,190   |

#### 9. RECLASSIFICATION

Certain September 30, 2002 accounts balances have been reclassified in this report to conform to the financial statement presentation used in 2003.

## 10. ADJUSTMENTS TO NET ASSETS AND FUND BALANCE

Prior period adjustments were made to the government activities financial statements to reflect corrections to capital assets and the related accumulated deprecation (\$ 7,619,142) and deferred cost for \$ 210,381 were reported as a restatement of beginning fund balance or fund net assets for 2002. The total effect was a reduction of (\$ 7,408,761) to beginning governmental activities net assets at October 1, 2002.

The Water Utility Fund enterprise fund was also adjusted for (\$ 54,042) for prior period adjustment as of October 1, 2002.

The Webb County Utility Fund was adjusted for (\$ 54,042) for capitalized interest for the Texas Water Development Board Water & Sewer DFUNDII Loan.

## II. STWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

## A. EXCESS EXPENDITURES OVER APPROPRIATIONS

An excess of expenditures over appropriations were incurred for the following governmental funds as of September 30, 2003:

| Special Revenues                             | Appropriations | Expenses / Expenditures | Excesses      |
|----------------------------------------------|----------------|-------------------------|---------------|
| Election Services Contract Fund              |                | 100,581                 | 100,581       |
| CJD City of Laredo Financial Task Force Fund | 235,046        | 235,589                 | 544           |
| Total                                        | \$<br>235,046  | \$<br>336,170           | \$<br>101,125 |

The \$ 100,581 excesses for the election services contract fund resulted from election fund having no budget. The contractual revenues and fund balance absorbed the excess expenditures.

The \$ 544 excesses for Criminal Justice Division - Financial Task Force resulted from personnel cost exceeding its budget estimates. Grant governmental revenues for the program were utilized to finish the fiscal year.

### **B. DEFICIT FUND EQUITY**

The following funds had deficit fund balances at September 30, 2003:

Special Revenue Fund - Webb County CAA, Community Service Block Grant (CSBG), Meals on Wheels, Public Transportation for Non-Urbanized Areas and Child and Adult Care Food Program at September 30, 2003 had an unreserved undesignated fund balance deficits of \$ 224, \$ 3,167, \$ 5,968, and \$ 25,805 respectively, which exist due to grant expenditures exceeding grant revenues.

CSBG operations are through December 2003 and future grant revenues are expected to eliminate the deficit.

Meals on Wheels per-diem meal rates are pre-determined and the subsequent year expenditures were reduced to eliminate the deficit.

Public Transportation For Non-Urbanized Areas grant incur a deficit for September for the first month of the grant operations, grant revenues through August 2004 are expected to eliminate this deficit.

The Child and Adult Care Food Program current year excess expenditures over revenues will be transferred to the Headstart Program to eliminate the deficit.

Water Utility Company Enterprise Fund had an unreserved undesignated fund balance deficits \$ 19,522 exists due to expenses exceeding revenues. The increases to water and wastewater rates implemented in late 2003 will eliminate the deficit.

## III. DETAILED NOTES ON ALL FUNDS

## A. CASH AND CASH EQUIVALENTS, INVESTMENTS, AND BANK OVERDRAFT

<u>CASH</u> - At September 30, 2003 the carrying amount of the County's deposits (including certificates of deposits of \$ 6,897,817) was \$ 11,795,270 and the bank balance was \$ 13,031,401. Of the bank amount, 100 percent was insured or collateralized with securities held by the County's agent in the County's name.

The State of Texas Public Funds Investment Act limits the types of authorized investments that the County may make. Legal collateral and investments are generally limited to direct obligations of the United States of America or guaranteed by governmental entities or its agencies and instrumentalities, certificate of deposit and repurchase agreements.

<u>CASH EQUIVALENTS</u> - Cash equivalents represent deposits and short-term highly liquid investments with a maturity of less than three months.

The County invests primarily in TexPool which is a public fund pool administered by the State Comptroller of Public Accounts. There is a twenty-four hour fund availability of these funds; therefore, the Texpool's investment of \$50,876,623 is reported as cash equivalent. Texpool's net assets value is 1.00005% of the County's carrying value as of September 30, 2003. Accordingly, the fair valve of the position in TexPool is the same as the value of TexPool shares.

As required by Technical Bulletin 94-1 Disclosures about Derivatives for indirect transactions such as investment pool, Texpool held no derivative securities. Texpool's investment policy does not allow for derivative investments.

Logic - Local Government Investment Cooperative is also a public fund pool for the County permanent school fund. The Cooperative's governing body is a five-member Board of Directors comprised of employees, officers, or elected officials of participant Government Entities or individuals who do not have a business relationship with the Cooperative and are qualified to advise it. There is twenty-four hour fund availability of these funds; therefore, the Logic's investment of \$ 3,246,646 is also reported as cash equivalent. Logic's net assets value is 1.0000% of the County's carrying value as of September 30, 2003. The fair valve of the position in Logic is the same as the value of Logic shares.

MBIA Texas Cooperative Liquid Assets Securities System (Texas CLASS) is also a public fund pool for the County permanent school fund. Texas CLASS establishes a trust so long as MBIA Municipal Investors Services Corporation is the Program Administrator organized and existing under the laws of State of Texas. The Board of Trustees shall conduct the Trustees activities, execute all documents and sue or be sue under either of the under the foregoing names. There is twenty-four hour fund availability of these funds; therefore, the Texas CLASS investment of \$ 2,048,558 is also reported as cash equivalent. MBIA's net asset value is 1.0000% of the County's carrying value as of September 30, 2003. The fair valve of the position in Texas CLASS is the same as the value of Texas CLASS shares.

Cash and Cash Equivalents are combined in the Financial Statements as follows:

| Financial Statements            |      | Primary<br>Government | -    | Fiduciary<br>Funds |
|---------------------------------|------|-----------------------|------|--------------------|
| Cash on hand                    |      | 9,227                 |      |                    |
| Deposits                        |      | 754,570               |      | 11,040,700         |
| Texpool State Investment Pool   |      | 39,670,117            |      | 11,206,506         |
| Logic Investment Pool           |      |                       |      | 3,246,646          |
| Texas CLASS Investment Pool     | _    |                       | _    | 2,048,558          |
| Total Cash and Cash Equivalents | \$ _ | 40,433,914            | \$ _ | 27,542,410         |

### Reconciliation of bank overdraft:

| Per Fund Type                                                                                       |                  |
|-----------------------------------------------------------------------------------------------------|------------------|
| General Bank Account - Pool Cash<br>Internal Service Funds - Blue Cross/Blue Shield<br>Bank Account | 218,534<br>6,865 |
| Total Negative Cash Balances Per Fund Type                                                          | 225,399          |

The General Fund had \$2,561,291 cash balance and recorded a interfund receivable "Due From Other Funds" for \$2,779,825 from special revenue funds for the negative pooled cash for financial reporting purposes. An internal service fund bank account had a negative cash balance as of September 30, 2003.

### **B. RECEIVABLES**

Accounts, billings, and taxes receivables and related allowances are as follows:

| Receivables                                   | Governmental<br>Activities | Business<br>Activities |
|-----------------------------------------------|----------------------------|------------------------|
| Tax Receivable - Delinquent                   | 7,359,019                  |                        |
| Billings Receivable                           |                            | 177,940                |
| Accounts Receivable                           | 1,230,697                  | 187                    |
| Fines Receivable                              | 2,341,787                  |                        |
| Probation Fees Receivable<br>Notes Receivable | 935,193<br>83,029          |                        |
| Accrued Interest Income                       | 1,511                      |                        |
| Total Receivables                             | \$11,951,236_              | \$178,127              |

Governmental funds report deferred revenues in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not earned. For the government-wide statements, property taxes expected to be collected are reported as deferred. On June 2, 2003, the County had an estimated \$ 1,387,546 storm damage and received a portion of the insurance proceeds. Clean-up cost was incurred during the fiscal year and a small segment of the repairs commenced February 2004. The insurance proceeds were deferred until claim and repairs quotes will be finalized.

All repairs are being taken to the Court for approval. The claim balance will be required to be resolved within a year of the claim. At the end of the current fiscal year, the various components of deferred revenues and unearned revenue reported in the governmental funds were as follows:

|                                                                          |     | Unavailable                           | Unearned      |
|--------------------------------------------------------------------------|-----|---------------------------------------|---------------|
| Properties taxes receivables – General Fund                              |     | 6,322,912                             |               |
| Properties taxes receivables – Road and Bridge Fund                      |     | 266,921                               |               |
| Properties taxes receivables – Debt Service Fund                         |     | 1,205,791                             |               |
| Storm insurance proceeds Grant drawdown prior to meeting all eligibility |     | 934,935                               |               |
| requirements                                                             |     | · · · · · · · · · · · · · · · · · · · | 346,084       |
| То                                                                       | tal | \$<br>8,730,559                       | \$<br>346,084 |

## C. CAPITAL ASSETS

A summary of changes in capital assets during the fiscal year ended September 30, 2003 follows:

| Capital Assets                                      | Beginning<br>Balance<br>10/1/2002 | Additions     | Deductions | Adjustments  | Ending<br>Balance<br>9/30/2003 |
|-----------------------------------------------------|-----------------------------------|---------------|------------|--------------|--------------------------------|
| Land and<br>Improvements                            | 5,637,002                         |               |            |              | 5,637,002                      |
| Infrastructure and<br>Infrastructure in<br>Progress | 60,525,848                        | 1,614,332     |            | (274,337)    | 61,865,843                     |
| Buildings                                           | 64,163,667                        | 724,809       |            | 2,972,141    | 67,860,617                     |
| Furniture, Fixtures, & Equipment                    | 20,331,963                        | 1,946,588     |            | 2,702,191    | 24,980,742                     |
| Construction In<br>Progress                         | 366,270                           | 671,287       |            | (299,074)    | 738,483                        |
| Total \$                                            | 151,024,750                       | 3 4,957,016 S | \$ \$      | 5,100,921 \$ | 161,082,687                    |

A summary of changes in accumulated depreciation during the fiscal year ended September 30, 2003 follows:

| Governmental Activity:  Accumulated Depreciation | Beginning<br>Balance<br>10/1/2002 Additions Ded |         | Deductions | Adjustments | Ending<br>Balance<br>9/30/2003 |
|--------------------------------------------------|-------------------------------------------------|---------|------------|-------------|--------------------------------|
| Infrastructure and<br>Infrastructure in Progress | 38,074,779                                      | 536,104 |            | 69,634      | 38,680,517                     |

 Buildings
 16,570,636
 1,821,477
 2,323,646
 20,715,759

 Furniture, Fixtures, & Equipment
 5,955,435
 1,960,647
 10,326,784
 18,242,866

 Total \$ 60,600,850
 \$ 4,318,228
 \$ 12,720,064
 \$ 77,639,142

Depreciation expense was charged to functions / programs of the primary government as follows:

| Governmental Activities                   |       |     | Depreciation |
|-------------------------------------------|-------|-----|--------------|
|                                           |       |     |              |
| General Government                        |       |     | 917,918      |
| Public Safety                             |       |     | 237,236      |
| Justice System                            |       |     | 506,465      |
| Health & Human Service                    |       |     | 152,078      |
| Infrastructure and Environmental Services |       |     | 1,529,265    |
| Correction and Rehabilitation             |       |     | 394,608      |
| Community and Economic Development        |       | _   | 580,658      |
|                                           | Total | \$_ | 4,318,228    |

As of September 30, 2003, the County infrastructure in progress is \$ 11,087,489 and construction in progress is \$ 738,485 for governmental activities.

A summary of Proprietary Fund type capital assets at September 30, 2003 follows:

|                                                                           |    | Enterprise<br>Fund           | Internal Service Funds                       |    |                                                    |
|---------------------------------------------------------------------------|----|------------------------------|----------------------------------------------|----|----------------------------------------------------|
|                                                                           |    | Webb County<br>Water Utility | Webb County<br>Employees' Health<br>Benefits |    | Webb County<br>Worker's<br>Compensation<br>Reserve |
| Land and Improvements<br>Infrastructure and Infrastructure in<br>Progress |    | 216,295<br>2,442,386         |                                              |    |                                                    |
| Buildings                                                                 |    | 496,623                      |                                              |    |                                                    |
| Furniture, Fixtures, & Equipment Less Accumulated Depreciation            | -  | 378,885<br>(410,497)         | 60,128<br>(30,301)                           |    | 23,939<br>(23,939)                                 |
| Net Capital Assets                                                        | \$ | 3,123,692                    | \$<br>29,827                                 | \$ |                                                    |
| Depreciation                                                              |    | 72,105                       | 11,105                                       |    | 865                                                |

A summary of changes in accumulated depreciation during the fiscal year ended September 30, 2003 follows:

| Business-type Activity:                          |         |                                   |           |                 |                                |
|--------------------------------------------------|---------|-----------------------------------|-----------|-----------------|--------------------------------|
| Accumulated Deprecia                             |         | Beginning<br>Balance<br>10/1/2002 | Additions | <br>Adjustments | Ending<br>Balance<br>9/30/2003 |
| Infrastructure and<br>Infrastructure in Progress |         | 10,128                            | 10,128    |                 | 20,256                         |
| Buildings                                        |         | 55,719                            | 11,018    |                 | 66,737                         |
| Furniture, Fixtures, & Equipment                 |         | 272,544                           | 50,959    |                 | 323,503                        |
|                                                  | Total\$ | 338,391                           | \$ 72,105 | \$<br>\$\$      | 410,496                        |

As of September 30, 2003, the County infrastructure in progress is \$ 1,694,759 for business-type activities.

## D. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued liabilities in the governmental and business activities are as follows:

| Accounts Payable and Accrued Liabilities          | Governmental<br>Activities | Business<br>Activities |  |
|---------------------------------------------------|----------------------------|------------------------|--|
|                                                   |                            |                        |  |
| Bank overdraft                                    | 225,399                    |                        |  |
| Accounts payable                                  | 4,522,320                  | 46,591                 |  |
| Accrued wages                                     | 1,430,179                  | 14,840                 |  |
| Other liabilities                                 | 591,522                    | 9,388                  |  |
| Restitution payable                               | 46,242                     |                        |  |
| Retainage payable                                 | 346,811                    | 16,789                 |  |
| Customer deposits                                 |                            | 35,779                 |  |
| Total Accounts Payable and Accrued Liabilities \$ | 7,162,473                  | \$123,387              |  |

## E. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The County has numerous transactions between funds that involve receipts and disbursements by one fund for amounts of another fund. Those transactions that require one fund to reimburse another are classified in the balance sheet of the various funds as due to or due from other funds, as appropriate. Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the County are accounted for as revenues, expenditures, or expenses in the funds involved.

Individual interfund receivable and payable balances at September 30, 2003 were:

| Primary Government           | <br>Interfund<br>Receivables | Interfund<br>Payables |
|------------------------------|------------------------------|-----------------------|
| Governmental Activities:     |                              |                       |
| Major Fund                   |                              |                       |
| General Fund                 | 3,113,122                    | 318,485               |
| Special Revenue Fund         |                              |                       |
| Headstart Program            |                              | 125,350               |
| Capital Projects Funds       |                              |                       |
| Interest Income, Series 2001 |                              | 4,311,809             |
| Interest Income, Series 2002 |                              | 3,614,107             |
| Juvenile Youth Village Fund  |                              |                       |
| Other Governmental Funds     | 11,497,893                   | 4,915,566             |
|                              |                              |                       |

| Proprietary Funds:                                     |          |                |            |
|--------------------------------------------------------|----------|----------------|------------|
| Internal Service Fund                                  |          | 688,657        | 2,542,483  |
| Business-type Activities:                              |          |                |            |
| Enterprise Fund                                        |          |                |            |
| Webb County Water Utility                              | ******** | 1,856,078      | 2,076,976  |
| Total Government-wide Interfund Receivable And Payable | \$       | 17,155,750 \$_ | 17,904,783 |
| Fiduciary                                              |          |                |            |
| Trust Funds                                            |          | 674,514        | 585,426    |
| Agency Funds                                           |          | 665,247        | 5,302      |
| Total Fiduciary Interfund Receivable And Payable       |          | 1,339,761      | 590,728    |
| Total Interfund Receivable And Payable                 | \$       | 18,495,511 \$_ | 18,495,511 |

Transfers of financial resources among funds are recognized in all funds affected in the accounting period in which the interfund receivable and payable arises. Interfund operating transfers are legally authorized transfers from a fund to the fund through which the resources are to be expended. During the fiscal year ended September 30, 2003, interfund transfers were as follows:

|                                                                          | Operating<br>Transfers In | Operating<br>Transfers<br>Out | Purpose                            |
|--------------------------------------------------------------------------|---------------------------|-------------------------------|------------------------------------|
| overnmental Activities:                                                  |                           |                               | Create Library Capital Fund & Fund |
| General Fund                                                             | 862,000                   | 332,862                       | Water Utility Bond Reserve         |
| Special Revenue Funds                                                    |                           |                               |                                    |
| Webb Hotel Motel OccupancyTax Fund                                       |                           | 116,000                       | Fund Debt Service Payments         |
| Records Management & Preservation Fund County Clerk Records Management & | 134,837                   | 404.007                       | Fund payroll                       |
| Preservation                                                             |                           | 134,837                       | Pay for payroll                    |
| Webb County Road & Bridge                                                |                           | 202,000                       | Fund Vehicle Maintenance Dept.     |
| CRT Residential Treatment Center                                         |                           | 2,098                         | Fund Debt Service Payments         |
| CJD City of Laredo Financial Task Force                                  | 8,870                     |                               | Fund Grant Operations              |
| CJAD Community Corrections                                               | 168,278                   |                               | Fund Grant Operations              |
| CJAD Day Reporting Center                                                | 29,206                    |                               | Fund Grant Operations              |
| CJAD Court Residential Treatment                                         | 22,713                    |                               | Fund Grant Operations              |
| CJAD Basic Supervision                                                   |                           | 216,961                       | Fund Grant Operations              |
| CJAD Mental Impaired Caseload                                            |                           | 3,236                         | Fund Grant Operations              |
| District Attorney Federal Forfeiture Fund                                |                           | 8,870                         | Fund Overtime                      |
| Webb County Courthouse Security                                          |                           | 160,000                       | Funded by General Fund             |
| Capital Projects Funds                                                   |                           |                               |                                    |
| Computer Master Plan                                                     |                           | 201                           | Fund Debt Services Payments        |
| Capital Projects Interest Income Series 2001                             |                           | 27,577                        | Fund Capital Outlay                |
| Library Fund                                                             | 300,000                   |                               | Establish Capital Outlay Fund      |
| Upgrade or Replace AS400 Computer System                                 |                           | 4,411                         | Fund Debt Services Payments        |

| Capital Projects Series 2001                       | 27,577         |           | Purchase Capital Outlay                                         |
|----------------------------------------------------|----------------|-----------|-----------------------------------------------------------------|
| TWDB & U.S. EPA Larga Vista Wastewater Improvement |                | 40,975    | Fund Debt Services Payments                                     |
| Debt Service Fund                                  | 163,685        |           | Debt Service Payments                                           |
| Proprietary Funds:                                 |                |           |                                                                 |
| Internal Service Fund                              |                |           | Transfer to General Fund &                                      |
| Workers' Compensation Reserve Fund                 |                | 650,000   | Establish Employees Retiree Fund                                |
| Business-type activities:                          |                |           |                                                                 |
| Enterprise Fund                                    |                |           |                                                                 |
| Water Utility Fund                                 | 32,862         |           | Maintain Bond Reserve                                           |
| Total Government-wide Transfers                    | 1,750,028      | 1,900,028 |                                                                 |
| Fiduciary Trust Funds                              |                |           | Pay School Districts Based On                                   |
| Available School Fund                              | 277,186        |           | Daily Per Student Attendance Pay School Districts From Interest |
| Permanent School Fund                              |                | 277,186   | Income and Royalties                                            |
| Employees Retiree Insurance Fund                   | 150,000        |           | Establish Retire Fund                                           |
| Total Fiduciary Transfers                          | 427,186        | 277,186   |                                                                 |
| Total                                              | \$2,177,214 \$ | 2,177,214 |                                                                 |
|                                                    |                |           |                                                                 |

#### F. LEASES

The County entered into contractual lease agreements for equipment, heavy equipment, vehicles, and portable buildings for the General Fund, Road and Bridge Fund and the TJPC – Juvenile Justice Alternative Education Program. The leases met the criteria of a capital lease, in which the benefits and risks of ownership are essentially transferred to the lessee, the County. Upon entering into these capital leases, the County records capital outlay and other financing sources for governmental funds equal to the capitalization amounts of the equipment in the fund that accounts for the acquiring governmental funds. The County records the asset and the related liability for the enterprise fund.

Lease payments are reported in the Debt Service Fund for governmental funds as taxes that have been levied for that specific purpose.

#### G. LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended September 30, 2003. The Certificates of Obligations, Limited Tax Refunding and Combination Tax and Revenue Certificate of Obligations, General Obligation Refunding, and Limited Tax Refunding bonds and LoanSTAR Loan pertain to governmental funds. The governmental debt is retired from Debt Service Fund revenues; primarily ad valorem taxes.

The TWDB Water and Sewer DFUNDII Loan and a portion of the Certificates of Obligations series 1999 and 2000 are retired by the Webb County Water Utility self-supporting fees.

Long-term liabilities activity for the fiscal year ended September 30, 2003, was as follow:

|                                                  |            |            |                       |                     |                      | Amount     |
|--------------------------------------------------|------------|------------|-----------------------|---------------------|----------------------|------------|
|                                                  | Original   | Beginning  |                       |                     | Ending               | Due Within |
| Governmental Activities:                         | Amount     | Balance    | Additions             | Reductions          | Balance              | One Year   |
| Certificates of Obligations & Bonds              |            |            |                       |                     |                      |            |
| Certificates of Obligation, Series 1994          | 8,700,000  | 6,515,000  |                       | 6,210,000           | 305,000              | 305,000    |
| Certificates of Obligations, Series 1996         | 7,500,000  | 325,000    |                       | 70,000              | 255,000              | 75,000     |
| General Obligations Refunding Bonds, Series 1998 | 8,020,000  | 7,745,000  |                       | 65,000              | 7,680,000            | 70,000     |
| Certificates of Obligations, Series 1999         | 13,664,700 | 12,496,866 |                       | 461,650             | 12,035,216           | 493,966    |
| Certificates of Obligations, Series 2000         | 5,995,000  | 5,745,177  |                       | 57,683              | 5,687,494            | 88,447     |
| Certificates of Obligations, Series 2001         | 7,000,000  | 6,860,000  |                       | 80,000              | 6,780,000            | 90,000     |
| Limited Tax Improvement Bonds, Series 2002       | 11,300,000 | 11,300,000 |                       | 390,000             | 10,910,000           | 400,000    |
| Certificates of Obligations, Series 2002         | 4,300,000  | 4,300,000  |                       | 385,000             | 3,915,000            | 145,000    |
| Limited Tax RefundingBonds, Series 2002          |            |            | 6,275,000             | <i>EE</i> 000       | 6,275,000            | 705,000    |
| Limited Tax Refunding Bonds, Series 2003         |            | 55.007.042 | 6,335,000             | 55,000              | 6,280,000            | 0 272 412  |
| Bond premiums                                    | 66,479,700 | 55,287,043 | 12,610,000<br>430,011 | 7,774,333<br>349707 | 60,122,710<br>80,304 | 2,372,413  |
| Bond discounts                                   |            | 88,771     |                       | 40,139              | (48,632)             |            |
| Less deferred amount on refundings               |            |            | 325,396               | 9,544               | (315,852)            |            |
| Total Certificates of Obligations                |            |            |                       |                     |                      |            |
| & Bonds                                          | 66,479,700 | 55,375,814 | 13,365,407            | 8,173,723           | 59,838,530           | 2,372,413  |
| Loans                                            |            |            |                       |                     |                      |            |
| LoanSTAR Revolving Loan Program                  | 1,124,039  | 970,558    |                       | 127,038             | 843,520              | 133,054    |
| Total Loans                                      | 1,124,039  | 970,558    | 0                     | 127,038             | 843,520              | 133,054    |
| Lease Purchases                                  |            |            |                       |                     |                      |            |
| Lease Purchases                                  | 1,677,311  | 1,247,122  | 1,013,240             | 535,809             | 1,724,553            | 679,909    |
| Total Lease Purchases                            | 1,677,311  | 1,247,122  | 1,013,240             | 535,809             | 1,724,553            | 679,909    |
| Arbitrage Rebate                                 |            | 44,414     | 2,372                 |                     | 46,786               | 46,786     |
| Governmental activities long-term                |            |            |                       |                     |                      |            |
| liabilities                                      | 69,281,050 | 57,637,908 | 14,381,019            | 8,836,570           | 62,453,389           | 3,232,163  |
| Business-type Activities:                        |            |            |                       |                     |                      |            |
| Certificates of Obligations, Series 1999         | 1,135,300  | 1,038,135  |                       | 38,350              | 999,785              | 41,035     |
| Certificates of Obligations, Series 2000         | 1,800,000  | 1,724,823  |                       | 17,318              | 1,707,506            | 26,554     |
| Total Certificates of Obligations                | 2,935,300  | 2,762,958  | 0                     | 55,668              | 2,707,291            | 67,588     |
| Loans                                            |            |            |                       |                     |                      |            |
| TWDB Water & Sewer DFUNDII                       | 1,958,000  | 1,958,000  |                       | 8,000               | 1,950,000            | 20,000     |
| Total Loans                                      | 1,958,000  | 1,958,000  | 0                     | 8,000               | 1,950,000            | 20,000     |
| Business-type Activity Long-term Liabilities     | 4,893,300  | 4,720,958  | 0                     | 63,668              | 4,657,291            | 87,588     |
|                                                  |            |            |                       |                     |                      |            |

#### **Description** of Individual Bond Issues and Loans Outstanding

Summarized below are the County's individual bond and loan that issues which are outstanding at September 30, 2003.

|                                 |                                                                                                                                                | Amount     | Amount      | Interest      | Maximum<br>Annual<br>Debt |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------|---------------|---------------------------|
|                                 | Purpose of Issue                                                                                                                               | Issued     | Outstanding | Rate          | Service                   |
| PRIMARY<br>GOVERNMENT:          |                                                                                                                                                |            |             |               |                           |
| Governmental Activities         |                                                                                                                                                |            |             |               |                           |
|                                 |                                                                                                                                                | 11,280,000 | 7,390,000   | 2,50%-5.40%   | 1,263,210                 |
| Limited Tax Refunding Bond      |                                                                                                                                                | 11,280,000 | 7,570,000   | 2.3070-3.4070 | 1,203,210                 |
|                                 | s Juvenile Justice Center CO's, Series 1987; refund the County's                                                                               |            |             |               |                           |
| Limited Tax Bond                | s, Series 1989; cost incurred in connection with issuance of the bonds                                                                         |            |             |               |                           |
|                                 |                                                                                                                                                |            |             | 5.125%-       |                           |
| Combination Tax & Revenue       |                                                                                                                                                | 8,700,000  | 6,515,000   | 6.625%        | 948,703                   |
| restoring, renovati             | ng, equipping and otherwise improving the county courthouse;                                                                                   |            |             |               |                           |
| Construction of ad              | ditions and improvements to the county golf course; construction,                                                                              |            |             |               |                           |
| additions, and imp              | rovements relating to extension of county roads, including Wormster                                                                            |            |             |               |                           |
| Road, McPherson                 | Road, Del Mar Road, and the Inter Loop; purchase of machinery,                                                                                 |            |             |               |                           |
| materials, and equi             | ipment for authorized needs and purposes relating to the improvement                                                                           |            |             |               |                           |
| of the county's dete            | ention center and juvenile detention center, including the extension                                                                           |            |             |               |                           |
| of a sewer line and             | the erection of a security fence; construction, additions, and improve-                                                                        |            |             |               |                           |
| ments to the count              | y agricultural and ranching service center and road and bridge shops;                                                                          |            |             |               |                           |
| purchase of equipm              | nent, materials and supplies for authorized needs and purposes                                                                                 |            |             |               |                           |
| relating to improve             | ements to the county's computer and 911 systems; payment for                                                                                   |            |             |               |                           |
| Engineering, consu              | alting, and other professional services in connection with the acquisition                                                                     |            |             |               |                           |
| of the Rio Bravo V              | Vastewater Treatment Plant costs incurred in connection with issuance                                                                          |            |             |               |                           |
| of the bonds                    |                                                                                                                                                |            |             |               |                           |
| Certificates of Obligations, Se | eries 1996                                                                                                                                     | 7,500,000  | 325,000     | 7.30%         | 98,468                    |
|                                 | tion; land acquisition at 1100 Washington; remodeling of building at                                                                           |            |             |               |                           |
| 1100 Washington:                | air conditioning equipment for the jail; juvenile detention facility; regional                                                                 |            |             |               |                           |
| sever plant land ac             | equisition and professional services; gas depot and vehicle wash racks                                                                         |            |             |               |                           |
| at road and bridge              | department; 911 program engineering services; IBM AS-400 upgrade for                                                                           |            |             |               |                           |
|                                 | ; costs incurred in connection with issuance of the bonds                                                                                      |            |             |               |                           |
| county networking               | , 0000 11011100 11101100                                                                                                                       |            |             |               |                           |
| General Obligation Refunding    |                                                                                                                                                | 8,020,000  | 7,745,000   | 3.50%-4.45%   | 2,034,278                 |
| refund a portion of             | the County's currently outstanding Certificates of Obligation, Series                                                                          |            |             |               |                           |
| 1996; costs incurre             | d in connection with issuance of the bonds                                                                                                     |            |             |               |                           |
| Certificates of Obligations, Se | pries 1999                                                                                                                                     | 13,664,700 | 12,496,866  | 5.00%-6.00%   | 1,138,663                 |
|                                 | inistration building; a new courtroom for the 406th District Court; a                                                                          |            |             |               |                           |
|                                 | unty buildings; automobiles, trucks, and road equipment; computer and                                                                          |            |             |               |                           |
|                                 | t for County departments including Y2K compliance; and elevated                                                                                |            |             |               |                           |
|                                 | Bravo; water transmission lines in the El Cenizo area; water utility                                                                           |            |             |               |                           |
| storage tank in Rio             | ng pumps and related equipment and buildings and improvements for the                                                                          |            |             |               |                           |
| equipment, including            | Utilities Department; vehicle maintenance equipment for County garages;                                                                        |            |             |               |                           |
|                                 | Others Department; venicle maintenance equipment for County galages, frontractual obligations for professional services in connection with the |            |             |               |                           |
|                                 | contractual obligations for professional services in confection with the                                                                       |            |             |               |                           |
| above projects                  |                                                                                                                                                |            |             |               |                           |
|                                 |                                                                                                                                                |            |             |               |                           |

|                                                                                                   |            | :-                     |               | 0.00 401 |
|---------------------------------------------------------------------------------------------------|------------|------------------------|---------------|----------|
| Certificates of Obligations, Series 2000                                                          | 5,995,000  | 5,745,177              | 4.55%-6.00%   | 862,421  |
| completion of the new county administration building; purchase 7,084 square feet of land          |            |                        |               |          |
| adjoining the administration building; construction of improvements to the Webb County Jail;      |            |                        |               |          |
| improvements to the computer network; purchase of 2000 Hawk fire apparatus; construction          |            |                        |               |          |
| of building modifications; road rehabilitation; right-of-way acquisition; construction of a water |            |                        |               |          |
| treatment plant, raw water delivery system, and raw water storage tank; purchase of vehicles,     |            |                        |               |          |
| computers, laboratory equipment, backhoes, water and wastewater pumps, generators, and            |            |                        |               |          |
| other equipment for water treatment plant and general county operations; and the payment          |            |                        |               |          |
| of contractual obligations for professional services in connection with the above projects        |            |                        |               |          |
|                                                                                                   |            |                        |               |          |
| Certificates of Obligations, Series 2001                                                          | 7,000,000  | 6,860,000              | 4.55%-5.73%   | 860,331  |
| acquisition and renovation of the land and buildings for the downtown Villa Antigua project;      |            |                        |               |          |
| Replacement or upgrade of the County's main computer system and purchase of additional            |            |                        |               |          |
| computer equipment; acquisition of land and construction of the County's morgue; expansion        |            |                        |               |          |
| or rehabilitation of existing County buildings; construction, renovation, and improvements to     |            |                        |               |          |
| various County parks; right-of-way acquisition in the colonias area; construction of an           |            |                        |               |          |
| international bridge; purchase of computers, printers, copiers, furniture, and vehicles for       |            |                        |               |          |
| various County departments; and the payment of contractual obligations for professional           |            |                        |               |          |
| services in connection with such projects                                                         |            |                        |               |          |
|                                                                                                   |            |                        |               |          |
| Limited Tax Improvement Bonds, Series 2002                                                        | 11,300,000 | 11,300,000             | 3.00%-4.80%   | 850,900  |
| design, planning, acquisition, construction, capital outlay, and equipping of juvenile detention  |            |                        |               |          |
| facility; and the payment of contractual obligations for professional services in connection      |            |                        |               |          |
| with such project                                                                                 |            |                        |               |          |
| With Such project                                                                                 |            |                        |               |          |
| Certificates of Obligations, Series 2002                                                          | 4,300,000  | 4,300,000              | 3.00%-5.03%   | 305,919  |
| design, planning, acquisition, construction, capital outlay, and equipping of community           |            |                        |               |          |
| centers, other County buildings, improvements to the County parks, construction of bridges,       |            |                        |               |          |
| acquisition of water supply and general equipment and other projects; and paying the costs        |            |                        |               |          |
| of issuance thereof                                                                               |            |                        |               |          |
| of issuance mercor                                                                                |            |                        |               |          |
| LoanStar Loan                                                                                     | 1,197,256  | 970,558                | 4.04%         | 165,134  |
| revenues are from the State Energy Conservation Office in the form of a loan. Funds are to be     |            |                        |               |          |
| used for the energy conservation retrofit measures of the Law Enforcement Center and the          |            |                        |               |          |
| Justice Center.                                                                                   |            |                        |               |          |
| Justice Center.                                                                                   |            |                        |               |          |
| Total Governmental Activities                                                                     | 78,956,956 | 63,647,601             |               |          |
| Total Governmental Activities                                                                     |            |                        |               |          |
|                                                                                                   |            |                        |               |          |
|                                                                                                   |            |                        |               |          |
| Business-Type Activities                                                                          |            |                        |               |          |
| 0.17                                                                                              | 1,135,300  | 1,038,135              | 5.00%-6.00%   | 94,591   |
| Certificates of Obligations, Series 1999                                                          | 1,133,300  | 1,056,155              | 5.0070-0.0070 | 7-1,571  |
| completion of the new county administration building; elevated water tank; capital outlay;        |            |                        |               |          |
| and the payment of contractual obligations for professional services in connection with the       |            |                        |               |          |
| above projects                                                                                    |            |                        |               |          |
|                                                                                                   | 1 000 000  | 1 724 922              | 4 550/ 6 000/ | 258,917  |
| Certificates of Obligations, Series 2000                                                          | 1,800,000  | 1,724,823              | 4.55%-6.00%   | 238,917  |
| financing the water supply portion of the Waterworks and Sewer System Project and paying          |            |                        |               |          |
| the costs of issuance of the bonds                                                                |            |                        |               |          |
|                                                                                                   |            |                        |               |          |
| TWDB DFUND II Loan                                                                                | 1.050.000  | 1.050.000              | F F00/        |          |
|                                                                                                   | 1,958,000  | 1,958,000              | 5.59%         | 207,915  |
| financing the water supply portion of the Waterworks and Sewer System Project and paying          | 1,958,000  | 1,958,000              | 5.59%         | 207,915  |
|                                                                                                   | 1,958,000  | 1,958,000              | 5.59%         | 207,915  |
| financing the water supply portion of the Waterworks and Sewer System Project and paying          |            |                        | 5.59%         | 207,915  |
| financing the water supply portion of the Waterworks and Sewer System Project and paying          | 1,958,000  | 1,958,000<br>4,720,958 | 5.59%         | 207,915  |

#### **Governmental Activities:**

| Fiscal<br>Year |            |            |            | Certificates of Obligations, LoanSTAR Total for all Series Loan |          | Contract Payable (Lease Obligation) |           |          |           |
|----------------|------------|------------|------------|-----------------------------------------------------------------|----------|-------------------------------------|-----------|----------|-----------|
|                | Principal  | Interest   | Total      | Principal                                                       | Interest | Total                               | Principal | Interest | Total     |
| 2003           | 2,699,333  | 3,005,628  | 5,704,961  | 127,257                                                         | 37,877   | 165,134                             | 438,196   | 55,764   | 493,960   |
| 2004           | 2,612,413  | 2,875,275  | 5,487,688  | 133,055                                                         | 32,079   | 165,134                             | 340,411   | 35,093   | 375,504   |
| 2005           | 2,791,646  | 2,738,463  | 5,530,109  | 138,512                                                         | 26,622   | 165,134                             | 127,352   | 22,476   | 149,828   |
| 2006           | 2,972,800  | 2,590,416  | 5,563,216  | 144,193                                                         | 20,941   | 165,134                             | 63,493    | 17,005   | 80,498    |
| 2007           | 3,155,108  | 2,433,763  | 5,588,871  | 150,107                                                         | 15,027   | 165,134                             | 43,812    | 13,979   | 57,791    |
| 2008           | 3,365,107  | 2,268,231  | 5,633,338  | 156,264                                                         | 8,870    | 165,134                             | 46,058    | 11,733   | 57,791    |
| 2009           | 3,572,798  | 2,090,508  | 5,663,306  | 121,170                                                         | 2,680    | 123,850                             | 48,419    | 9,372    | 57,791    |
| 2010           | 3,729,688  | 1,912,587  | 5,642,275  |                                                                 |          |                                     | 50,901    | 6,890    | 57,791    |
| 2011           | 3,915,848  | 1,735,032  | 5,650,880  |                                                                 |          |                                     | 53,510    | 4,281    | 57,791    |
| 2012           | 4.044.002  | 1,551,403  | 5,595,405  |                                                                 |          |                                     | 56,254    | 1,537    | 57,791    |
| 2013           | 4,218,999  | 1,361,354  | 5,580,353  |                                                                 |          |                                     |           |          |           |
| 2014           | 4,417,466  | 1,159,095  | 5,576,561  |                                                                 |          |                                     |           |          |           |
| 2015           | 4,421,314  | 951,798    | 5,373,112  |                                                                 |          |                                     |           |          |           |
| 2016           | 2,660,541  | 783,336    | 3,443,877  |                                                                 |          |                                     |           |          |           |
| 2017           | 2,795,161  | 648,080    | 3,443,241  |                                                                 |          |                                     |           |          |           |
| 2018           | 2,947,478  | 502,516    | 3,449,994  |                                                                 |          |                                     |           |          |           |
| 2019           | 3,104,029  | 346,623    | 3,450,652  |                                                                 |          |                                     |           |          |           |
| 2020           | 2,453,312  | 203,044    | 2,656,356  |                                                                 |          |                                     |           |          |           |
| 2021           | 1,675,000  | 97,915     | 1,772,915  |                                                                 |          |                                     |           |          |           |
| 2022           | 1,125,000  | 28,125     | 1,153,125  |                                                                 |          |                                     |           |          |           |
| Total Debt     | 62,677,043 | 29,283,192 | 91,960,235 | 970,558                                                         | 144,096  | 1,114,654                           | 1,268,406 | 178,130  | 1,446,536 |

#### **Business-Type Activities:**

| Fiscal<br>Year |           | ates of Obligati<br>al for all Series |           | TWDB<br>DFUNDII Loa | n         |           |
|----------------|-----------|---------------------------------------|-----------|---------------------|-----------|-----------|
|                | Principal | Interest                              | Total     | Principal           | Interest  | Total     |
| 2003           | 55,668    | 148,995                               | 204,663   | 8,000               | 107,905   | 115,905   |
| 2004           | 67,589    | 145,564                               | 213,153   | 20,000              | 107,265   | 127,265   |
| 2005           | 78,354    | 141,545                               | 219,899   | 30,000              | 106,093   | 136,093   |
| 2006           | 92,200    | 136,869                               | 229,069   | 40,000              | 104,410   | 144,410   |
| 2007           | 109,894   | 131,356                               | 241,250   | 50,000              | 102,203   | 152,203   |
| 2008           | 124,894   | 124,987                               | 249,881   | 70,000              | 99,198    | 169,198   |
| 2009           | 142,204   | 117,777                               | 259,981   | 90,000              | 95,113    | 185,113   |
| 2010           | 215,312   | 108,482                               | 323,794   | 100,000             | 90,170    | 190,170   |
| 2011           | 224,153   | 97,221                                | 321,374   | 110,000             | 84,603    | 194,603   |
| 2012           | 105,998   | 88,660                                | 194,658   | 120,000             | 78,390    | 198,390   |
| 2013           | 131,002   | 82,459                                | 213,461   | 130,000             | 71,545    | 201,545   |
| 2014           | 142,535   | 75,241                                | 217,776   | 140,000             | 64,085    | 204,085   |
| 2015           | 163,688   | 67,056                                | 230,744   | 150,000             | 56,000    | 206,000   |
| 2016           | 194,459   | 57,350                                | 251,809   | 160,000             | 47,280    | 207,280   |
| 2017           | 209,839   | 46,340                                | 256,179   | 170,000             | 37,915    | 207,915   |
| 2018           | 222,516   | 34,216                                | 256,732   | 180,000             | 27,895    | 207,895   |
| 2019           | 230,972   | 21,130                                | 252,102   | 190,000             | 17,210    | 207,210   |
| 2020           | 251,681   | 7,236                                 | 258,917   | 200,000             | 5,850     | 205,850   |
| 2021           | ,         | ,                                     |           |                     |           |           |
| 2022           |           |                                       |           |                     |           |           |
| Total Debt     | 2,762,958 | 1,632,484                             | 4,395,442 | 1,958,000           | 1,303,128 | 3,261,128 |

#### Governmental Activities:

| scal                                                                             |                                                                                                              | Limited Tax Refunding Bonds,                                                                               |                                                                                                                      |                                                                                                                                               | tion Tax & Reve                                                                                                                  | enues,                                                                                                                                                                |                                                                                                                                                        | ates of Obligati<br>Series 1996                                                                                                                      | ulis,                                                                                                                                   |
|----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| ear _                                                                            |                                                                                                              | Series 1993                                                                                                |                                                                                                                      |                                                                                                                                               | D's Series 1994                                                                                                                  | Total                                                                                                                                                                 | Principal                                                                                                                                              | Interest                                                                                                                                             | Tota                                                                                                                                    |
|                                                                                  | Principal                                                                                                    | Interest                                                                                                   | Total                                                                                                                | Principal                                                                                                                                     | Interest                                                                                                                         | 634,889                                                                                                                                                               | 70,000                                                                                                                                                 | 21,170                                                                                                                                               | 91,170                                                                                                                                  |
| 003                                                                              | 905,000                                                                                                      | 356,695                                                                                                    | 1,261,695                                                                                                            | 285,000                                                                                                                                       | 349,889                                                                                                                          |                                                                                                                                                                       | 75,000                                                                                                                                                 | 15,878                                                                                                                                               | 90,878                                                                                                                                  |
| 004                                                                              | 945,000                                                                                                      | 311,823                                                                                                    | 1,256,823                                                                                                            | 305,000                                                                                                                                       | 330,346                                                                                                                          | 635,346                                                                                                                                                               | 85,000                                                                                                                                                 | 10,038                                                                                                                                               | 95,038                                                                                                                                  |
| 005                                                                              | 995,000                                                                                                      | 263,795                                                                                                    | 1,258,795                                                                                                            | 320,000                                                                                                                                       | 309,643                                                                                                                          | 629,643                                                                                                                                                               |                                                                                                                                                        | 3,468                                                                                                                                                | 98,468                                                                                                                                  |
| 006                                                                              | 1,045,000                                                                                                    | 212,273                                                                                                    | 1,257,273                                                                                                            | 340,000                                                                                                                                       | 288,928                                                                                                                          | 628,928                                                                                                                                                               | 95,000                                                                                                                                                 | 3,400                                                                                                                                                | 30,400                                                                                                                                  |
| 007                                                                              | 1,105,000                                                                                                    | 156,895                                                                                                    | 1,261,895                                                                                                            | 350,000                                                                                                                                       | 269,406                                                                                                                          | 619,406                                                                                                                                                               |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| 800                                                                              | 1,165,000                                                                                                    | 97,293                                                                                                     | 1,262,293                                                                                                            | 370,000                                                                                                                                       | 250,056                                                                                                                          | 620,056                                                                                                                                                               |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| 009                                                                              | 1,230,000                                                                                                    | 33,210                                                                                                     | 1,263,210                                                                                                            | 390,000                                                                                                                                       | 229,388                                                                                                                          | 619,388                                                                                                                                                               |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| 010                                                                              |                                                                                                              |                                                                                                            |                                                                                                                      | 740,000                                                                                                                                       | 198,313                                                                                                                          | 938,313                                                                                                                                                               |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| 11                                                                               |                                                                                                              |                                                                                                            |                                                                                                                      | 785,000                                                                                                                                       | 156,375                                                                                                                          | 941,375                                                                                                                                                               |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| 12                                                                               |                                                                                                              |                                                                                                            |                                                                                                                      | 830,000                                                                                                                                       | 113,519                                                                                                                          | 943,519                                                                                                                                                               |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| 13                                                                               |                                                                                                              |                                                                                                            |                                                                                                                      | 875,000                                                                                                                                       | 69,828                                                                                                                           | 944,828                                                                                                                                                               |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| )14                                                                              |                                                                                                              |                                                                                                            |                                                                                                                      | 925,000                                                                                                                                       | 23,703                                                                                                                           | 948,703                                                                                                                                                               |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| 15                                                                               |                                                                                                              |                                                                                                            |                                                                                                                      |                                                                                                                                               |                                                                                                                                  |                                                                                                                                                                       |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| 16                                                                               |                                                                                                              |                                                                                                            |                                                                                                                      |                                                                                                                                               |                                                                                                                                  |                                                                                                                                                                       |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| 17                                                                               |                                                                                                              |                                                                                                            |                                                                                                                      |                                                                                                                                               |                                                                                                                                  |                                                                                                                                                                       |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| 18                                                                               |                                                                                                              |                                                                                                            |                                                                                                                      |                                                                                                                                               |                                                                                                                                  |                                                                                                                                                                       |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| 19                                                                               |                                                                                                              |                                                                                                            |                                                                                                                      |                                                                                                                                               |                                                                                                                                  |                                                                                                                                                                       |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| 20                                                                               |                                                                                                              |                                                                                                            |                                                                                                                      |                                                                                                                                               |                                                                                                                                  |                                                                                                                                                                       |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| 20<br>21                                                                         |                                                                                                              |                                                                                                            |                                                                                                                      |                                                                                                                                               |                                                                                                                                  |                                                                                                                                                                       |                                                                                                                                                        |                                                                                                                                                      |                                                                                                                                         |
| 22                                                                               |                                                                                                              |                                                                                                            |                                                                                                                      |                                                                                                                                               |                                                                                                                                  |                                                                                                                                                                       | -:                                                                                                                                                     |                                                                                                                                                      |                                                                                                                                         |
| tal                                                                              | 7,390,000                                                                                                    | 1,431,984                                                                                                  | 8,821,984                                                                                                            | 6,515,000                                                                                                                                     | 2,589,393                                                                                                                        | 9,104,393                                                                                                                                                             | 325,000                                                                                                                                                | 50,553                                                                                                                                               | 375,55                                                                                                                                  |
| -                                                                                |                                                                                                              | • .                                                                                                        |                                                                                                                      | 0                                                                                                                                             | -4 of Ohlimoti                                                                                                                   | one                                                                                                                                                                   | Certific                                                                                                                                               | ates of Obligati                                                                                                                                     | ons.                                                                                                                                    |
| scal                                                                             |                                                                                                              | Obligation Refu                                                                                            |                                                                                                                      | Certific                                                                                                                                      | Certificates of Obligations, Series 1999                                                                                         |                                                                                                                                                                       | Certificates of Obligations, Series 2000                                                                                                               |                                                                                                                                                      |                                                                                                                                         |
| ear _                                                                            |                                                                                                              | nds, Series 199                                                                                            |                                                                                                                      | Principal                                                                                                                                     | Interest                                                                                                                         | Total                                                                                                                                                                 | Principal                                                                                                                                              | Interest                                                                                                                                             | Tota                                                                                                                                    |
|                                                                                  | Principal                                                                                                    | Interest                                                                                                   | Total                                                                                                                | 461,650                                                                                                                                       | 671,658                                                                                                                          | 1,133,308                                                                                                                                                             | 57,683                                                                                                                                                 | 310,435                                                                                                                                              | 368,11                                                                                                                                  |
| 03                                                                               | 65,000                                                                                                       | 332,378                                                                                                    | 397,378                                                                                                              |                                                                                                                                               | 642,990                                                                                                                          | 1,136,955                                                                                                                                                             | 88,447                                                                                                                                                 | 306,942                                                                                                                                              | 395,38                                                                                                                                  |
| 04                                                                               | 70,000                                                                                                       | 329,643                                                                                                    | 399,643                                                                                                              | 493,966                                                                                                                                       | 042,990                                                                                                                          | 1,100,000                                                                                                                                                             |                                                                                                                                                        | 302,022                                                                                                                                              | 417,38                                                                                                                                  |
|                                                                                  |                                                                                                              |                                                                                                            |                                                                                                                      | 500 004                                                                                                                                       | 612 202                                                                                                                          | 1 138 663                                                                                                                                                             | 115 365                                                                                                                                                |                                                                                                                                                      |                                                                                                                                         |
|                                                                                  | 70,000                                                                                                       | 326,755                                                                                                    | 396,755                                                                                                              | 526,281                                                                                                                                       | 612,382                                                                                                                          | 1,138,663                                                                                                                                                             | 115,365<br>153,820                                                                                                                                     |                                                                                                                                                      |                                                                                                                                         |
| 05                                                                               | 70,000<br>75,000                                                                                             | 326,755<br>323,728                                                                                         | 396,755<br>398,728                                                                                                   | 553,980                                                                                                                                       | 579,974                                                                                                                          | 1,133,954                                                                                                                                                             | 153,820                                                                                                                                                | 295,417                                                                                                                                              | 449,23                                                                                                                                  |
| 05<br>06                                                                         | 70,000                                                                                                       | 326,755<br>323,728<br>318,478                                                                              | 396,755<br>398,728<br>493,478                                                                                        | 553,980<br>586,296                                                                                                                            | 579,974<br>545,766                                                                                                               | 1,133,954<br>1,132,062                                                                                                                                                | 153,820<br>203,812                                                                                                                                     | 295,417<br>286,515                                                                                                                                   | 449,23<br>490,32                                                                                                                        |
| 05<br>06<br>07                                                                   | 70,000<br>75,000                                                                                             | 326,755<br>323,728<br>318,478<br>310,918                                                                   | 396,755<br>398,728<br>493,478<br>495,918                                                                             | 553,980<br>586,296<br>613,995                                                                                                                 | 579,974<br>545,766<br>509,757                                                                                                    | 1,133,954<br>1,132,062<br>1,123,752                                                                                                                                   | 153,820<br>203,812<br>246,112                                                                                                                          | 295,417<br>286,515<br>275,267                                                                                                                        | 449,23<br>490,32<br>521,37                                                                                                              |
| 05<br>06<br>07<br>08                                                             | 70,000<br>75,000<br>175,000                                                                                  | 326,755<br>323,728<br>318,478<br>310,918<br>303,043                                                        | 396,755<br>398,728<br>493,478<br>495,918<br>493,043                                                                  | 553,980<br>586,296<br>613,995<br>641,694                                                                                                      | 579,974<br>545,766<br>509,757<br>472,488                                                                                         | 1,133,954<br>1,132,062<br>1,123,752<br>1,114,181                                                                                                                      | 153,820<br>203,812<br>246,112<br>296,104                                                                                                               | 295,417<br>286,515<br>275,267<br>261,563                                                                                                             | 449,23<br>490,32<br>521,37<br>557,66                                                                                                    |
| 05<br>06<br>07<br>08<br>09                                                       | 70,000<br>75,000<br>175,000<br>185,000                                                                       | 326,755<br>323,728<br>318,478<br>310,918<br>303,043<br>280,048                                             | 396,755<br>398,728<br>493,478<br>495,918<br>493,043<br>1,185,048                                                     | 553,980<br>586,296<br>613,995<br>641,694<br>674,009                                                                                           | 579,974<br>545,766<br>509,757<br>472,488<br>436,788                                                                              | 1,133,954<br>1,132,062<br>1,123,752<br>1,114,181<br>1,110,797                                                                                                         | 153,820<br>203,812<br>246,112<br>296,104<br>530,679                                                                                                    | 295,417<br>286,515<br>275,267<br>261,563<br>240,480                                                                                                  | 449,23<br>490,32<br>521,37<br>557,66<br>771,15                                                                                          |
| 05<br>06<br>07<br>08<br>09                                                       | 70,000<br>75,000<br>175,000<br>185,000<br>190,000                                                            | 326,755<br>323,728<br>318,478<br>310,918<br>303,043                                                        | 396,755<br>398,728<br>493,478<br>495,918<br>493,043<br>1,185,048<br>1,186,198                                        | 553,980<br>586,296<br>613,995<br>641,694<br>674,009<br>710,941                                                                                | 579,974<br>545,766<br>509,757<br>472,488<br>436,788<br>401,809                                                                   | 1,133,954<br>1,132,062<br>1,123,752<br>1,114,181<br>1,110,797<br>1,112,750                                                                                            | 153,820<br>203,812<br>246,112<br>296,104<br>530,679<br>549,907                                                                                         | 295,417<br>286,515<br>275,267<br>261,563<br>240,480<br>212,650                                                                                       | 449,23<br>490,32<br>521,37<br>557,66<br>771,15<br>762,55                                                                                |
| 05<br>06<br>07<br>08<br>09<br>10                                                 | 70,000<br>75,000<br>175,000<br>185,000<br>190,000<br>905,000                                                 | 326,755<br>323,728<br>318,478<br>310,918<br>303,043<br>280,048                                             | 396,755<br>398,728<br>493,478<br>495,918<br>493,043<br>1,185,048<br>1,186,198<br>1,185,421                           | 553,980<br>586,296<br>613,995<br>641,694<br>674,009<br>710,941<br>747,873                                                                     | 579,974<br>545,766<br>509,757<br>472,488<br>436,788<br>401,809<br>364,422                                                        | 1,133,954<br>1,132,062<br>1,123,752<br>1,114,181<br>1,110,797<br>1,112,750<br>1,112,295                                                                               | 153,820<br>203,812<br>246,112<br>296,104<br>530,679<br>549,907<br>146,129                                                                              | 295,417<br>286,515<br>275,267<br>261,563<br>240,480<br>212,650<br>194,480                                                                            | 449,23<br>490,32<br>521,33<br>557,66<br>771,15<br>762,55<br>340,60                                                                      |
| 05<br>06<br>07<br>08<br>09<br>10                                                 | 70,000<br>75,000<br>175,000<br>185,000<br>190,000<br>905,000<br>945,000                                      | 326,755<br>323,728<br>318,478<br>310,918<br>303,043<br>280,048<br>241,198                                  | 396,755<br>398,728<br>493,478<br>495,918<br>493,043<br>1,185,048<br>1,186,198<br>1,185,421<br>1,182,453              | 553,980<br>586,296<br>613,995<br>641,694<br>674,009<br>710,941<br>747,873<br>784,805                                                          | 579,974<br>545,766<br>509,757<br>472,488<br>436,788<br>401,809<br>364,422<br>324,759                                             | 1,133,954<br>1,132,062<br>1,123,752<br>1,114,181<br>1,110,797<br>1,112,750<br>1,112,295<br>1,109,564                                                                  | 153,820<br>203,812<br>246,112<br>296,104<br>530,679<br>549,907<br>146,129<br>219,194                                                                   | 295,417<br>286,515<br>275,267<br>261,563<br>240,480<br>212,650<br>194,480<br>184,799                                                                 | 449,23<br>490,32<br>521,37<br>557,66<br>771,18<br>762,58<br>340,60<br>403,98                                                            |
| 05<br>06<br>07<br>08<br>09<br>10<br>11                                           | 70,000<br>75,000<br>175,000<br>185,000<br>190,000<br>905,000<br>945,000<br>985,000                           | 326,755<br>323,728<br>318,478<br>310,918<br>303,043<br>280,048<br>241,198<br>200,421                       | 396,755<br>398,728<br>493,478<br>495,918<br>493,043<br>1,185,048<br>1,186,198<br>1,185,421                           | 553,980<br>586,296<br>613,995<br>641,694<br>674,009<br>710,941<br>747,873<br>784,805<br>826,354                                               | 579,974<br>545,766<br>509,757<br>472,488<br>436,788<br>401,809<br>364,422<br>324,759<br>282,663                                  | 1,133,954<br>1,132,062<br>1,123,752<br>1,114,181<br>1,110,797<br>1,112,750<br>1,112,295<br>1,109,564<br>1,109,016                                                     | 153,820<br>203,812<br>246,112<br>296,104<br>530,679<br>549,907<br>146,129<br>219,194<br>246,112                                                        | 295,417<br>286,515<br>275,267<br>261,563<br>240,480<br>212,650<br>194,480<br>184,799<br>172,407                                                      | 449,23<br>490,32<br>521,33<br>557,66<br>771,15<br>762,55<br>340,66<br>403,96<br>418,5                                                   |
| 05<br>06<br>07<br>08<br>09<br>10<br>11<br>12                                     | 70,000<br>75,000<br>175,000<br>185,000<br>190,000<br>905,000<br>945,000<br>985,000<br>1,025,000              | 326,755<br>323,728<br>318,478<br>310,918<br>303,043<br>280,048<br>241,198<br>200,421<br>157,453            | 396,755<br>398,728<br>493,478<br>495,918<br>493,043<br>1,185,048<br>1,186,198<br>1,185,421<br>1,182,453              | 553,980<br>586,296<br>613,995<br>641,694<br>674,009<br>710,941<br>747,873<br>784,805<br>826,354<br>872,519                                    | 579,974<br>545,766<br>509,757<br>472,488<br>436,788<br>401,809<br>364,422<br>324,759<br>282,663<br>237,849                       | 1,133,954<br>1,132,062<br>1,123,752<br>1,114,181<br>1,110,797<br>1,112,750<br>1,112,295<br>1,109,564<br>1,109,016<br>1,110,368                                        | 153,820<br>203,812<br>246,112<br>296,104<br>530,679<br>549,907<br>146,129<br>219,194<br>246,112<br>303,795                                             | 295,417<br>286,515<br>275,267<br>261,563<br>240,480<br>212,650<br>194,480<br>184,799<br>172,407<br>157,545                                           | 449,23<br>490,32<br>521,37<br>557,66<br>771,15<br>762,55<br>340,60<br>403,99<br>418,5                                                   |
| 005<br>006<br>007<br>008<br>009<br>010<br>0111<br>0112<br>013<br>014             | 70,000<br>75,000<br>175,000<br>185,000<br>190,000<br>905,000<br>945,000<br>985,000<br>1,025,000<br>1,065,000 | 326,755<br>323,728<br>318,478<br>310,918<br>303,043<br>280,048<br>241,198<br>200,421<br>157,453<br>111,985 | 396,755<br>398,728<br>493,478<br>495,918<br>493,043<br>1,185,048<br>1,186,198<br>1,185,421<br>1,182,453<br>1,176,985 | 553,980<br>586,296<br>613,995<br>641,694<br>674,009<br>710,941<br>747,873<br>784,805<br>826,354<br>872,519<br>923,300                         | 579,974<br>545,766<br>509,757<br>472,488<br>436,788<br>401,809<br>364,422<br>324,759<br>282,663<br>237,849<br>190,260            | 1,133,954<br>1,132,062<br>1,123,752<br>1,114,181<br>1,110,797<br>1,112,750<br>1,112,295<br>1,109,564<br>1,109,016<br>1,110,368<br>1,113,560                           | 153,820<br>203,812<br>246,112<br>296,104<br>530,679<br>549,907<br>146,129<br>219,194<br>246,112<br>303,795<br>392,241                                  | 295,417<br>286,515<br>275,267<br>261,563<br>240,480<br>212,650<br>194,480<br>184,799<br>172,407<br>157,545<br>138,382                                | 449,23<br>490,32<br>521,37<br>557,66<br>771,15<br>762,55<br>340,60<br>403,99<br>418,51<br>461,34<br>530,62                              |
| 05<br>06<br>07<br>08<br>09<br>10<br>11<br>12<br>13<br>14<br>15                   | 70,000<br>75,000<br>175,000<br>185,000<br>190,000<br>905,000<br>945,000<br>985,000<br>1,025,000<br>1,065,000 | 326,755<br>323,728<br>318,478<br>310,918<br>303,043<br>280,048<br>241,198<br>200,421<br>157,453<br>111,985 | 396,755<br>398,728<br>493,478<br>495,918<br>493,043<br>1,185,048<br>1,186,198<br>1,185,421<br>1,182,453<br>1,176,985 | 553,980<br>586,296<br>613,995<br>641,694<br>674,009<br>710,941<br>747,873<br>784,805<br>826,354<br>872,519                                    | 579,974<br>545,766<br>509,757<br>472,488<br>436,788<br>401,809<br>364,422<br>324,759<br>282,663<br>237,849<br>190,260<br>139,859 | 1,133,954<br>1,132,062<br>1,123,752<br>1,114,181<br>1,110,797<br>1,112,750<br>1,112,295<br>1,109,564<br>1,109,016<br>1,110,368<br>1,113,560<br>1,109,324              | 153,820<br>203,812<br>246,112<br>296,104<br>530,679<br>549,907<br>146,129<br>219,194<br>246,112<br>303,795<br>392,241<br>430,696                       | 295,417<br>286,515<br>275,267<br>261,563<br>240,480<br>212,650<br>194,480<br>184,799<br>172,407<br>157,545<br>138,382<br>115,653                     | 449,23<br>490,32<br>521,37<br>557,66<br>771,15<br>762,55<br>340,60<br>403,99<br>418,5<br>461,34<br>530,62                               |
| 05<br>06<br>07<br>08<br>09<br>10<br>11<br>12<br>13<br>14<br>15<br>16             | 70,000<br>75,000<br>175,000<br>185,000<br>190,000<br>905,000<br>945,000<br>985,000<br>1,025,000<br>1,065,000 | 326,755<br>323,728<br>318,478<br>310,918<br>303,043<br>280,048<br>241,198<br>200,421<br>157,453<br>111,985 | 396,755<br>398,728<br>493,478<br>495,918<br>493,043<br>1,185,048<br>1,186,198<br>1,185,421<br>1,182,453<br>1,176,985 | 553,980<br>586,296<br>613,995<br>641,694<br>674,009<br>710,941<br>747,873<br>784,805<br>826,354<br>872,519<br>923,300                         | 579,974 545,766 509,757 472,488 436,788 401,809 364,422 324,759 282,663 237,849 190,260 139,859 86,255                           | 1,133,954<br>1,132,062<br>1,123,752<br>1,114,181<br>1,110,797<br>1,112,750<br>1,112,295<br>1,109,564<br>1,109,016<br>1,110,368<br>1,113,560<br>1,109,324<br>1,111,118 | 153,820<br>203,812<br>246,112<br>296,104<br>530,679<br>549,907<br>146,129<br>219,194<br>246,112<br>303,795<br>392,241<br>430,696<br>457,615            | 295,417<br>286,515<br>275,267<br>261,563<br>240,480<br>212,650<br>194,480<br>184,799<br>172,407<br>157,545<br>138,382<br>115,653<br>90,081           | 449,23<br>490,32<br>521,37<br>557,66<br>771,11<br>762,55<br>340,60<br>403,99<br>418,5<br>461,34<br>530,62<br>546,34                     |
| 05<br>06<br>07<br>08<br>09<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17       | 70,000<br>75,000<br>175,000<br>185,000<br>190,000<br>905,000<br>945,000<br>985,000<br>1,025,000<br>1,065,000 | 326,755<br>323,728<br>318,478<br>310,918<br>303,043<br>280,048<br>241,198<br>200,421<br>157,453<br>111,985 | 396,755<br>398,728<br>493,478<br>495,918<br>493,043<br>1,185,048<br>1,186,198<br>1,185,421<br>1,182,453<br>1,176,985 | 553,980<br>586,296<br>613,995<br>641,694<br>674,009<br>710,941<br>747,873<br>784,805<br>826,354<br>872,519<br>923,300<br>969,465              | 579,974<br>545,766<br>509,757<br>472,488<br>436,788<br>401,809<br>364,422<br>324,759<br>282,663<br>237,849<br>190,260<br>139,859 | 1,133,954<br>1,132,062<br>1,123,752<br>1,114,181<br>1,110,797<br>1,112,750<br>1,112,295<br>1,109,564<br>1,109,016<br>1,110,368<br>1,113,560<br>1,109,324              | 153,820<br>203,812<br>246,112<br>296,104<br>530,679<br>549,907<br>146,129<br>219,194<br>246,112<br>303,795<br>392,241<br>430,696<br>457,615<br>469,151 | 295,417<br>286,515<br>275,267<br>261,563<br>240,480<br>212,650<br>194,480<br>184,799<br>172,407<br>157,545<br>138,382<br>115,653<br>90,081<br>62,278 | 449,23<br>490,32<br>521,37<br>557,66<br>771,15<br>762,55<br>340,60<br>403,99<br>418,5<br>461,34<br>530,62<br>546,34<br>547,69<br>531,42 |
| 05<br>06<br>07<br>08<br>09<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17       | 70,000<br>75,000<br>175,000<br>185,000<br>190,000<br>905,000<br>945,000<br>985,000<br>1,025,000<br>1,065,000 | 326,755<br>323,728<br>318,478<br>310,918<br>303,043<br>280,048<br>241,198<br>200,421<br>157,453<br>111,985 | 396,755<br>398,728<br>493,478<br>495,918<br>493,043<br>1,185,048<br>1,186,198<br>1,185,421<br>1,182,453<br>1,176,985 | 553,980<br>586,296<br>613,995<br>641,694<br>674,009<br>710,941<br>747,873<br>784,805<br>826,354<br>872,519<br>923,300<br>969,465<br>1,024,863 | 579,974 545,766 509,757 472,488 436,788 401,809 364,422 324,759 282,663 237,849 190,260 139,859 86,255                           | 1,133,954<br>1,132,062<br>1,123,752<br>1,114,181<br>1,110,797<br>1,112,750<br>1,112,295<br>1,109,564<br>1,109,016<br>1,110,368<br>1,113,560<br>1,109,324<br>1,111,118 | 153,820<br>203,812<br>246,112<br>296,104<br>530,679<br>549,907<br>146,129<br>219,194<br>246,112<br>303,795<br>392,241<br>430,696<br>457,615            | 295,417<br>286,515<br>275,267<br>261,563<br>240,480<br>212,650<br>194,480<br>184,799<br>172,407<br>157,545<br>138,382<br>115,653<br>90,081           | 449,23<br>490,32<br>521,33<br>557,66<br>771,11<br>762,55<br>340,60<br>403,99<br>418,5<br>461,34<br>530,62<br>546,34<br>547,69<br>531,42 |
| 05<br>06<br>07<br>08<br>09<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17<br>18 | 70,000<br>75,000<br>175,000<br>185,000<br>190,000<br>905,000<br>945,000<br>985,000<br>1,025,000<br>1,065,000 | 326,755<br>323,728<br>318,478<br>310,918<br>303,043<br>280,048<br>241,198<br>200,421<br>157,453<br>111,985 | 396,755<br>398,728<br>493,478<br>495,918<br>493,043<br>1,185,048<br>1,186,198<br>1,185,421<br>1,182,453<br>1,176,985 | 553,980<br>586,296<br>613,995<br>641,694<br>674,009<br>710,941<br>747,873<br>784,805<br>826,354<br>872,519<br>923,300<br>969,465<br>1,024,863 | 579,974 545,766 509,757 472,488 436,788 401,809 364,422 324,759 282,663 237,849 190,260 139,859 86,255                           | 1,133,954<br>1,132,062<br>1,123,752<br>1,114,181<br>1,110,797<br>1,112,750<br>1,112,295<br>1,109,564<br>1,109,016<br>1,110,368<br>1,113,560<br>1,109,324<br>1,111,118 | 153,820<br>203,812<br>246,112<br>296,104<br>530,679<br>549,907<br>146,129<br>219,194<br>246,112<br>303,795<br>392,241<br>430,696<br>457,615<br>469,151 | 295,417<br>286,515<br>275,267<br>261,563<br>240,480<br>212,650<br>194,480<br>184,799<br>172,407<br>157,545<br>138,382<br>115,653<br>90,081<br>62,278 | 449,23<br>490,32<br>521,37<br>557,66<br>771,15<br>762,55<br>340,60<br>403,99<br>418,5<br>461,34<br>530,62<br>546,34<br>547,69<br>531,42 |
| 05<br>06<br>07<br>08<br>09<br>10<br>11<br>12<br>13<br>14<br>15<br>16             | 70,000<br>75,000<br>175,000<br>185,000<br>190,000<br>905,000<br>945,000<br>985,000<br>1,025,000<br>1,065,000 | 326,755<br>323,728<br>318,478<br>310,918<br>303,043<br>280,048<br>241,198<br>200,421<br>157,453<br>111,985 | 396,755<br>398,728<br>493,478<br>495,918<br>493,043<br>1,185,048<br>1,186,198<br>1,185,421<br>1,182,453<br>1,176,985 | 553,980<br>586,296<br>613,995<br>641,694<br>674,009<br>710,941<br>747,873<br>784,805<br>826,354<br>872,519<br>923,300<br>969,465<br>1,024,863 | 579,974 545,766 509,757 472,488 436,788 401,809 364,422 324,759 282,663 237,849 190,260 139,859 86,255                           | 1,133,954<br>1,132,062<br>1,123,752<br>1,114,181<br>1,110,797<br>1,112,750<br>1,112,295<br>1,109,564<br>1,109,016<br>1,110,368<br>1,113,560<br>1,109,324<br>1,111,118 | 153,820<br>203,812<br>246,112<br>296,104<br>530,679<br>549,907<br>146,129<br>219,194<br>246,112<br>303,795<br>392,241<br>430,696<br>457,615<br>469,151 | 295,417<br>286,515<br>275,267<br>261,563<br>240,480<br>212,650<br>194,480<br>184,799<br>172,407<br>157,545<br>138,382<br>115,653<br>90,081<br>62,278 | 449,23<br>490,32<br>521,37<br>557,66<br>771,15<br>762,55<br>340,60<br>403,99<br>418,5                                                   |

| Fiscal | Certificates of Obligations, Series 2001 |           |            | 0 1 0000   |           |            | Certificates of Obligations, Series 2002 |           |           |
|--------|------------------------------------------|-----------|------------|------------|-----------|------------|------------------------------------------|-----------|-----------|
| Year   | Principal                                | Interest  | Total      | Principal  | Interest  | Total      | Principal                                | Interest  | Total     |
| 0000   |                                          | 335,815   | 415,815    | 390,000    | 459,525   | 849,525    | 385,000                                  | 168,063   | 553,063   |
| 2003   | 80,000                                   | 329,865   | 419,865    | 400,000    | 447,675   | 847,675    | 145,000                                  | 160,113   | 305,113   |
| 2004   | 90,000                                   |           | 437,690    | 415,000    | 435,450   | 850,450    | 150,000                                  | 155,688   | 305,688   |
| 2005   | 115,000                                  | 322,690   | 444,115    | 425,000    | 421,788   | 846,788    | 155.000                                  | 150,725   | 305,725   |
| 2006   | 130,000                                  | 314,115   | •          | 440,000    | 406,650   | 846,650    | 160,000                                  | 145,213   | 305,213   |
| 2007   | 135,000                                  | 304,840   | 439,840    | 460.000    | 390,900   | 850,900    | 165,000                                  | 139,525   | 304,525   |
| 2008   | 160,000                                  | 294,515   | 454,515    |            | 374,538   | 849,538    | 170,000                                  | 133.663   | 303,663   |
| 2009   | 180,000                                  | 282,615   | 462,615    | 475,000    | 357,405   | 847,405    | 175,000                                  | 127,538   | 302,538   |
| 2010   | 215,000                                  | 272,015   | 487,015    | 490,000    | 339,023   | 849,023    | 185.000                                  | 120,919   | 305,919   |
| 2011   | 230,000                                  | 263,058   | 493,058    | 510,000    |           | 849,390    | 190,000                                  | 113,840   | 303,840   |
| 2012   | 615,000                                  | 245,331   | 860,331    | 530,000    | 319,390   |            | 195,000                                  | 106,330   | 301,330   |
| 2013   | 570,000                                  | 219,865   | 789,865    | 550,000    | 298,320   | 848,320    |                                          | 98,202    | 303,202   |
| 2014   | 575,000                                  | 194,674   | 769,674    | 575,000    | 275,461   | 850,461    | 205,000                                  | •         | 304,405   |
| 2015   | 440,000                                  | 171,870   | 611,870    | 600,000    | 250,851   | 850,851    | 215,000                                  | 89,405    |           |
| 2016   | 495,000                                  | 150,351   | 645,351    | 625,000    | 224,429   | 849,429    | 225,000                                  | 79,914    | 304,914   |
| 2017   | 510,000                                  | 126,730   | 636,730    | 650,000    | 196,133   | 846,133    | 235,000                                  | 69,705    | 304,705   |
| 2018   | 535,000                                  | 101,644   | 636,644    | 685,000    | 165,753   | 850,753    | 245,000                                  | 58,783    | 303,783   |
| 2019   | 580,000                                  | 74,460    | 654,460    | 715,000    | 133,374   | 848,374    | 255,000                                  | 47,219    | 302,219   |
| 2020   | 595,000                                  | 45.375    | 640,375    | 750,000    | 98,750    | 848,750    | 270,000                                  | 34,810    | 304,810   |
| 2020   | 610,000                                  | 15,250    | 625,250    | 785,000    | 61,125    | 846,125    | 280,000                                  | 21,540    | 301,540   |
| 2021   | 010,000                                  | . 5,200   |            | 830,000    | 20,750    | 850,750    | 295,000                                  | 7,375     | 302,375   |
| Total  | 6,860,000                                | 4,065,078 | 10,925,078 | 11,300,000 | 5,677,290 | 16,977,290 | 4,300,000                                | 2,028,570 | 6,328,570 |

| Fiscal<br>Year |           | LoanSTAR<br>Loan | 4.5       |
|----------------|-----------|------------------|-----------|
| ,              | Principal | Interest         | Total     |
| 2003           | 127,257   | 37,877           | 165,134   |
| 2004           | 133,055   | 32,079           | 165,134   |
| 2005           | 138,512   | 26,622           | 165,134   |
| 2006           | 144,193   | 20,941           | 165,134   |
| 2007           | 150,107   | 15,027           | 165,134   |
| 2008           | 156,264   | 8,870            | 165,134   |
| 2009           | 121,170   | 2,680            | 123,850   |
| 2010           |           |                  |           |
| 2011           |           |                  |           |
| 2012           |           |                  |           |
| 2013           |           |                  |           |
| 2014           |           |                  |           |
| 2015           |           |                  |           |
| 2016           |           |                  |           |
| 2017           |           |                  |           |
| 2018           |           |                  |           |
| 2019           |           |                  |           |
| 2020           |           |                  |           |
| 2021           |           |                  |           |
| 2022           |           |                  |           |
| Total          | 970,558   | 144,096          | 1,114,654 |

| Business-Type | Activities: |
|---------------|-------------|
|---------------|-------------|

| Fiscal |           | ates of Obligati<br>Series 1999 | ons,             | Certific  | ates of Obligati | ons,      |           | TWDB<br>DFUNDII Loan |           |
|--------|-----------|---------------------------------|------------------|-----------|------------------|-----------|-----------|----------------------|-----------|
| Year _ | Principal | Interest                        | Total            | Principal | Interest         | Total     | Principal | Interest             | Total     |
| 0000   | 38.350    | 55,796                          | 94,146           | 17,318    | 93,199           | 110,517   | 8,000     | 107,905              | 115,905   |
| 2003   | 41,035    | 53,414                          | 94,449           | 26,554    | 92,150           | 118,704   | 20,000    | 107,265              | 127,265   |
| 2004   |           | 50,872                          | 94,591           | 34,635    | 90,673           | 125,308   | 30,000    | 106,093              | 136,093   |
| 2005   | 43,719    | 48,179                          | 94,199           | 46,180    | 88,690           | 134,870   | 40,000    | 104,410              | 144,410   |
| 2006   | 46,020    | 45,338                          | 94,042           | 61,189    | 86,018           | 147,206   | 50,000    | 102,203              | 152,203   |
| 2007   | 48,705    | 42,346                          | 93,352           | 73,888    | 82,641           | 156,529   | 70,000    | 99,198               | 169,198   |
| 2008   | 51,006    |                                 | 92,557           | 88,897    | 78,527           | 167,423   | 90,000    | 95,113               | 185,113   |
| 2009   | 53,307    | 39,250                          | 92,337           | 159,321   | 72,197           | 231,518   | 100,000   | 90,170               | 190,170   |
| 2010   | 55,991    | 36,285                          | 92,438           | 165,094   | 63,842           | 228,936   | 110,000   | 84,603               | 194,603   |
| 2011   | 59,059    | 33,379                          | 92,438           | 43,871    | 58,387           | 102,258   | 120,000   | 78,390               | 198,390   |
| 2012   | 62,127    | 30,273                          | 92,400<br>92.173 | 65.807    | 55,481           | 121,287   | 130,000   | 71,545               | 201,545   |
| 2013   | 65,195    | 26,978                          |                  | 73,888    | 51,760           | 125,648   | 140,000   | 64,085               | 204,085   |
| 2014   | 68,647    | 23,481                          | 92,128           | 91,206    | 47,298           | 138,504   | 150,000   | 56,000               | 206,000   |
| 2015   | 72,482    | 19,758                          | 92,240           | •         | 41,545           | 159.304   | 160,000   | 47,280               | 207,280   |
| 2016   | 76,700    | 15,805                          | 92,505           | 117,759   | 34,722           | 164,026   | 170.000   | 37,915               | 207,915   |
| 2017   | 80,535    | 11,618                          | 92,153           | 129,304   |                  | 164,430   | 180,000   | 27,895               | 207,895   |
| 2018   | 85,137    | 7,165                           | 92,302           | 137,386   | 27,044           |           | 190,000   | 17,210               | 207,210   |
| 2019   | 90,123    | 2,433                           | 92,556           | 140,849   | 18,697           | 159,546   | 200,000   | 5,850                | 205,850   |
| 2020   |           |                                 |                  | 251,681   | 7,236            | 258,917   | 200,000   | 3,630                | 200,000   |
| 2021   |           |                                 |                  |           |                  |           |           |                      |           |
| 2022   |           |                                 |                  |           |                  | 0.011.00: |           | 1 000 100            | 0.004.400 |
| Total  | 1,038,135 | 542,372                         | 1,580,506        | 1,724,823 | 1,090,108        | 2,814,931 | 1,958,000 | 1,303,128            | 3,261,128 |

Total Net Present Value of the governmental fund's capital lease obligations is \$ 1,724,553. Available in debt service is \$ 278,626 for general long-term debt.

#### H. REFUNDING

During 2002, the County advance refunded its Limited Tax Refunding Bonds, Series 1993 with Limited Tax Refunding Bonds. The County issued \$6,275,000 of Limited Tax Refunding Bonds, Series 2002 and placed the refunding proceeds in an irrevocable trusts with an escrow agents to provide for all future debt service payments of the refunded debt. As of results, the refunded bonds are considered to be defeased and the liability has been removed from the general long-term debt account group. This advance refunding was undertaken to reduce total debt service payments over the next six years by \$280,228 and to obtain an economic gain of \$264,041.

During 2003, the County advance refunded its Combination of Tax and Revenues Certificates of Obligations Bonds, Series 1994 with Limited Tax Refunding Bonds. The County issued \$6,335,000 of Limited Tax Refunding Bonds, Series 2003 and placed the refunding proceeds in an irrevocable trusts with an escrow agents to provide for all future debt service payments of the refunded debt. As of results, the refunded bonds are considered to be defeased and the liability has been removed from the general long-term debt account group. This advance refunding was undertaken to reduce total debt service payments over the next eleven years by \$277,423 and to obtain an economic gain of \$254,542.

#### I. BONDS DEFEASED - PRIOR YEARS DEFEASANCE OF DEBT

During 1998 the County defeased \$ 7,030,000 of its Certificate of Obligations, Series 1996 maturing in the years 2007 through 2015 bonds series and issued \$8,020,000 General Obligation Refunding Bonds, Series 1998 by also placing the refunding proceeds in an irrevocable trusts with an escrow agents to provide for all future debt service payments on the refunded bonds.

As of September 30, 2003, the \$ 7,030,000 outstanding bonds, series 1996 are considered defeased. The next schedule bond payment is in 2007 for \$ 100,000.

During 1993, the County defeased \$595,000 of its Certificates of Obligation, Series 1987 maturing in the years 1997 through 1999 and \$9,280,000 of its Limited Tax Bonds, Series 1989A maturing in the years 2000 through 2009 bonds and issued \$11,280,000 Limited Tax Refunding Bond, Series 1993 by placing the refunding proceeds in an irrevocable trusts with an escrow agents to provide for all future debt service payments on the refunded bonds. Series 1987 was payoff as of September 30, 1999.

As of September 30, 2003, the \$8,625,000 outstanding bonds, series 1989A are considered defeased. The next schedule bond payment is in 2009 for \$8,625,000.

As a result, the refund bonds are considered to be defeased and the liability for those bonds has been removed from the County's general long-term debt.

#### J. SUBSEQUENT BOND ISSUANCE

On October 9, 2003, the County issued \$10,000,000 Certificates of Obligation, Series 2003 to finance the design, planning, acquisition, and construction of various projects. The interest rate on the bonds range from 2.500-5.125 percent and the maturity date is February 15.2023.

#### K. CONDUIT DEBT

#### Certificates of Participation, Series 1997

The PBCF Webb Texas, Inc. (Lessor) is a Texas Corporation organized and existing under the laws of the State of Texas. The lessor by proper corporate action duly authorized the execution and delivery of and the due performance of lease purchase agreement with Webb County, Texas ("Lessee").

The sale of July 15, 1997 \$1,530,000 Certificates of Participation, Series 1997 (the "1997 Certificates") evidencing interests of the owners thereof in certain obligations of Webb County, Texas due under its lease purchase agreement with PBCF Webb Texas, Inc. The 1997 Certificates represent proportionate interests in the basis rent payable by Webb County, Texas.

The project consists of approximately .95-acre tract, and approximately 15,000 square feet Restitution/Court Residential Treatment facility, including sleeping quarters, laundry facilities,

dining facilities, a kitchen, educational classrooms space, administrative space, parking areas and recreational areas.

The outstanding balance of the 1997 Certificates is \$ 1,420,000 as of September 30, 2003.

Neither the lease, the County's obligation to pay basic rent nor the 1997 certificates are general obligations of the County. The County's obligation to make basic rent payments and any other obligation of the County under the lease are subject to and dependent upon yearly appropriations being made by the County for such purpose. However, the County is not legally required to appropriate or otherwise provide monies for this purpose.

The Webb County Court Residential Treatment Center program was not funded by the State of Texas beyond August 31, 2003. This program was being housed in the facilities described above, and its funding included an amount that was used by the County to make rent payments to the PBCF, which in turn used the funds to make the debt payments on the Certificates of Participation, Series 1997 described above. Upon termination of State funding, the Court Residential Treatment Center ceased to operate. Consequently, the County authorized appropriations in its 2003-2004 annual budget to provide for the rent payments for that fiscal year.

### Certificates of Participation, Series 1997A (Sale During Fiscal Year and Defeasance Date of Record December 28, 1998)

The Webb County Correctional Center Public Facility Corporation is a newly-formed nonprofit corporation created by the County in accordance with Article 717s, Vernon's Texas Civil Statutes, as amended ("Article 717s'") for the purpose of assisting the County with the financing, refinancing, or providing for public facilities for the County.

The Webb County Correctional Center Public Facility Corporation has the broadest possible powers to finance the acquisition of county obligations issued or incurred in accordance with the existing law, and to provide for the acquisition, construction, rehabilitation, renovation, repair, equipping, furnishing, and placement in service of public facilities of the County under Article 717s. All powers of the Corporation are vested in a Board of Directors, each of who is a member of the Commissioners Court.

The sale of the October 1, 1997 \$ 22,470,000 Certificates of Participation Series 1997A (the "1997A Certificates"), evidencing proportionate interests of the owners thereof in a Lease Agreement with option to purchase with Webb County, Texas as Lessee. The Lessor will transfer its rights and interest in, and duties and obligations regarding the project including the title to the real property portion of the project to the Corporation, subject to the mortgage and assignments made to the Trustee for the benefit of the Certificate owners. The outstanding balance of the 1997A Certificates is \$ 20,770,000 as of September 30, 2003.

The new Webb County Correctional Center consists of 98,000 square feet which will include a 500-bed multi-classification detention center with all necessary ancillary spaces, including education building, guard towers, segregated recreation yard, kitchen, program space medical facilities, wastewater treatment plant and associated utilities. There will be 150 single cells, 96 double cells, 19 eight-bed dormitories and 1 six-bed dormitory.

On December 29, 1998 a closing memorandum by bond counsel and the revised purchase structure for request for Repurchase Agreement and Defeasance Escrow CCA PRT broker, the County entered into an incarceration agreement with CCA PRT. This transaction provides for the defeasance of the Webb County Correctional Public Facility Corporation \$ 22,470,000 1997A Certificates. The Verification Agent of record provided a Defeasance Verification Report for the mathematical accuracy on the transaction. The transfer of ownership will occur in October 1, 2007 to CCA PRT, the purchaser. In the meantime, the County will have entered into a sublease agreement with CCA PRT providing incarceration agreements for County inmates.

#### L. SEGMENT INFORMATION - ENTERPRISE FUND

The County maintains at the end of the fiscal year an enterprise fund. The Webb County Water Utility started its operations on August 1, 1994 and is located in the community of Rio Bravo, Texas. The plant was purchased from Rio Bravo Water Company, Inc. with grant funds. The State of Texas authorized the County to administer this water utility operation.

#### CONDENSED STATEMENT OF NET ASSETS

| ASSETS                  |                 |
|-------------------------|-----------------|
| Current assets          | \$<br>2,270,633 |
| Due from other funds    | 1,856,078       |
| Capital Assets          | <br>3,123,693   |
| Total assets            | <br>7,250,404   |
| LIABILITIES             |                 |
| Current Liabilities     | 290,143         |
| Due to other funds      | 2,076,976       |
| Non-current liabilities | <br>4,569,700   |
| Total liabilities       | 6,936,819       |
|                         |                 |

| NET ASSETS                                                                                                                                  |            |            |             |
|---------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|-------------|
| Invested in capital assets, net ofrelated debt                                                                                              |            |            | 362,622     |
| Unrestricted                                                                                                                                |            |            | (49,038)    |
| Total net assets                                                                                                                            |            |            | 313,584     |
| The assets and liabilities of certain internal services funds are incl                                                                      | uded       |            |             |
| in the fund financial statements, but are included in the Business                                                                          | Activities |            |             |
| of Net Assets                                                                                                                               |            |            | 29,516      |
| Total net assets per GovernmentWide financial statements                                                                                    |            | \$         | 343,100     |
|                                                                                                                                             |            |            |             |
| CONDENSED STATEMENT OF REVENUES, EXPENSES, AND                                                                                              | CHANGES IN | NET ASSE   | :TS         |
| REVENUES Charges for services                                                                                                               | \$         | 1,113      | ,618        |
| Depreciation expense                                                                                                                        |            |            | ,737)       |
| Other operating expenses                                                                                                                    |            | (918,      | 496)        |
| Operating income (loss)                                                                                                                     |            | 114        | ,385        |
| NON-OPERATING REVENUES (EXPENSES)                                                                                                           |            |            |             |
| Interest and investment revenue                                                                                                             |            | 24,        | 994         |
| Interest expense                                                                                                                            | -          | (256       | 766)        |
| Income (loss) before contributions and transfers                                                                                            |            | (117,      | 387)        |
| Capital contributions                                                                                                                       |            |            | -           |
| Transfers in                                                                                                                                |            | 149        | ,332        |
| Transfers out                                                                                                                               |            | (116,      | 470)        |
| Change in net assets                                                                                                                        |            | (84,       | 525)        |
| Total net assets - beginning, restated                                                                                                      |            | 398        | ,109        |
| Total net assets – ending                                                                                                                   | \$         | 313        | ,584        |
| The assets and liabilities of certain internal services funds are incl                                                                      | uded       |            |             |
| in the fund financial statements, but are included in the Business                                                                          | Activities |            |             |
| of Net Assets                                                                                                                               |            | 29         | <u>,516</u> |
| Total net assets per Government-Wide financial statements                                                                                   | \$         | 343        | ,100        |
| in the fund financial statements, but are included in the Business of Net Assets  Total net assets per Government-Wide financial statements | Activities |            |             |
| CONDENSED STATEMENT OF CASH FLOWS                                                                                                           |            |            |             |
| Net cash provided (used) by:                                                                                                                |            |            |             |
| Operating activities                                                                                                                        | \$ (       | (1,346,120 | )           |

| Net cash provided (used) by:             |                   |
|------------------------------------------|-------------------|
| Operating activities                     | \$<br>(1,346,120) |
| Noncapital financing activities          | 32,862            |
| Capital and related financing activities | (489,564)         |
| Investing activities                     | <br>24,994        |
| Net increase (decrease)                  | (1,777,828)       |
| Beginning cash and cash equivalents      | <br>3,708,314     |
| Ending cash and cash equivalents         | \$<br>1,930,486   |

#### IV. OTHER INFORMATION

#### A. PROPERTY TAXES

Property subject to taxation is real property and certain personal property situated in the County. The County's property tax is levied and becomes collectible on October 1, based on values assessed by the Webb County Appraisal District as of the preceding January 1, which is the date a tax lien is attached to the property.

Such taxes become delinquent on February 1 after the levy date. Discounts of 3%, 2%, and 1% are offered on payments of current taxes made by the last day of October, November and December, respectively.

Interest and penalties of 7% plus 2% a month are added for payments received in February, March, April, May, and June. The assessed valuation of taxable property for year 2002 was \$ 7,301,151,991 representing 100% of appraised value.

The County grants exemptions authorized by state law for disabled veterans, and homestead productivity of open space land. Therefore, the taxable values to which the tax rates are applied are less than the 100% valuation. The taxable values for year 2002, and designation of tax rates are as follows for fiscal 2003:

|                                                   |    | Taxable Value | Tax Rate Per<br>\$100 of<br>Taxable Value |
|---------------------------------------------------|----|---------------|-------------------------------------------|
| General Fund:                                     | \$ | 7,301,151,991 | 0.370948                                  |
| Special Revenue Fund: Road and Bridge Maintenance | \$ | 7,232,950,727 | 0.003567                                  |
| Debt Service Fund:                                | \$ | 7,301,151,991 | 0.083408                                  |
| Total Tax Rate                                    | )  |               | 0.457923                                  |

Taxes receivable are reduced by an allowance for estimated uncollectible taxes. Revenues from property taxes are recognized in the current year to the extent they are available to finance current year expenditures.

The County is permitted to levy taxes up to \$.80 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt and an additional \$.15 per \$100 of assessed valuation for maintenance of public roads and bridges.

The County thus has legal margins of \$.355544 and \$.136533 respectively, per \$100 valuation and could levy approximately \$ 24,767,878 and \$ 10,106,082 in additional taxes for those purposes before that exceeds the tax rate calculated in accordance with the Texas Property Tax Code by more than 3% without holding a public hearing. The Property Tax Code subjects an increase in the effective tax rate to a referendum election when the increase in the effective tax rate is 8% or more of the previous year's effective tax rate.

Because of limitations imposed by state law, cases in which accumulated taxes exceed property value and other problems in tax collection, allowances have been provided for uncollectible accounts.

#### B. DEBT LIMIT

The County is subject to certain statutes of the Texas Constitution that limit the amount of net bonded debt (exclusive of revenue bonds). The County may have outstanding up to 25 percent of the assessed value of real property.

At September 30, 2003, the statutory limit of the County was approximately \$ 1,888,062,974 providing a legal debt margin of \$ 1,827,933,257.

#### C. COMPENSATED ABSENCES

Accumulated compensatory leave, vacation and sick leave expected to be liquidated with expendable available financial resources are reported as expenditures in the respective governmental funds. Accumulated compensated absences not expected to be liquidated with expendable available resources are reported as long-term liabilities in the governmental activities column of the government-wide Statement of Activities. The majority of these have typically been liquidated from the General Fund in previous years. Accumulated compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and the business-type column of the government-wide Statement of Activities as the benefit accrues for the employee.

Employees accrue 12 days of sick leave per year. Sick leave taken is recognized as expenditures as used by employees. There is no ceiling for the employees to accumulate sick leave. Upon separation or termination, unused sick leave is not paid. Employees with more than one year of service accrue from twelve to twenty-one days' vacation per year, depending on years of service.

Non-exempt employees earn compensatory time at one and one-half times their full rate of pay times the excess of 40 hours per week worked. The compensatory time balance for non-exempt employees may not exceed 240 hours. Hours in excess of the 240-hour maximum must be paid to the non-exempt employee at the rate of one and one-half times the regular rate. Upon termination, non-exempt employees will be paid for compensatory time at their wage rate at time of termination.

|                          | Balance     |           |           | Balance       |            |
|--------------------------|-------------|-----------|-----------|---------------|------------|
|                          | Outstanding |           |           | Outstanding   | Amount     |
|                          | October 1,  |           | Taken/    | September 30, | Due Within |
|                          | 2002        | Earned    | Paid      | 2003          | One Year   |
| Governmental Activities  | 1,712,316   | 2,002,612 | 1,772,750 | 1,942,178     | 1,442,473  |
| Business-type Activities | 29,977      | 34,304    | 26,716    | 37,565        | 14,164     |
| Total                    | 1,742,293   | 2,036,916 | 1,799,466 | 1,979,743     | 1,456,637  |

#### D. RETIREMENT PLAN

#### 1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 535 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contribution to the plan, with interest and employer -financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employees' accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

#### 2. Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The employer contributed using the actuarially determined rate of 5.75% for the months of the accounting year in 2002, and 7.42% for the months of the accounting year in 2003.

The contribution rate payable by the employee members for calendar year 2003 is the rate of 6% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

#### 3. Annual Pension Cost

For the 2003 fiscal year, the County's annual pension cost was equal to the County's required contributions. The employers are required to contribute at an actuarially determined rate; the current required contribution is \$ 2,827,957.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the Governmental Accounting Standards Board Statement Number 27 "Accounting for Pension by State and Local Governmental Employers" parameters based on the actuarial valuations as of December 31, 2000 and December 31, 2001, the basis for determining the contribution rates for calendar years 2001 and 2002. The December 31, 2002 actuarial valuation is the most recent valuation.

#### 4. Transition Disclosure

It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at transition to that statement effective at the beginning of the accounting year, because all actuarially required contributions for the accounting years beginning in 1987 up to the beginning of this accounting year have been paid.

There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

#### E. DEFERRED COMPENSATION

In accordance with Internal Revenue Code (IRC) Section 457, the County offers all employees a deferred compensation plan. Under this plan, employees are permitted to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Public Employees Benefit Services Corporation (PEBSCO) administers the plan.

During the fiscal year ended September 30, 1998, the County exercised its option and transferred the assets of the deferred compensation plan created under Internal Revenue Code Section 457 to a trust held for the exclusive benefit of the participating employees and not accessible by the County or its creditors. For this reason and as required by Government Accounting Standard Board (GASB) Statement number 32, "Deferred Compensation Plans Under Internal Revenue Code Section 457", the County is not including the activity related to the deferred compensation plan in its financial statements.

The implementation of GASB Statement 32 did not have an effect on the financial statements of the County, which would require an adjustment to the equity section of the County in order to comply with Generally Accepted Accounting Principles.

#### F. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The County established a department within the General Fund to account for property / casualty and liability insurance premium reserves and uninsured risks of loss up to \$50,000 per occurrence. In 1992, a Workers' Compensation Fund was created to finance worker's compensation claims for uninsured losses up to \$100,000 per employee claim, this enabled the County to account for and record losses and maintain reserves for on-the-job employee injuries.

In addition, the County continues to maintain an Employees' Health Benefits Fund for uninsured risk of loss for health insurance coverage for employees up to \$50,000 per employee per year. The Court set the rates for the County's funding plan levels, contributions and employees deductions. All funds with personnel cost participate in both the employees' health benefits and workers' compensation funds.

There was no significant reduction in insurance coverage from coverage in the prior year by category. The County purchases commercial insurance for claims in excess of coverage provided by each Fund and for all other risks of loss. Settled claims resulting from general liability exposure have not exceeded this commercial coverage in any of the past ten fiscal years. As of September 30, 2003, the claims liability of \$ 413,422 and \$ 31,806 are reported in the internal service funds. Changes in the respective funds claims liability amount for 1993 through 2003 fiscal years were:

|  | Webb Count | y Employees | ' Health | Benefits Fu | ınd |
|--|------------|-------------|----------|-------------|-----|
|--|------------|-------------|----------|-------------|-----|

| Fiscal<br>Year | Beginning of<br>Fiscal Year<br>Liability | Claims and<br>Changes In<br>Estimates | Claims<br>Payments | Balance at<br>Fiscal Year<br>End |
|----------------|------------------------------------------|---------------------------------------|--------------------|----------------------------------|
|                |                                          |                                       |                    |                                  |
| 1993           | 136,087                                  | 2,177,776                             | (1,998,112)        | 315,751                          |
| 1994           | 315,751                                  | 1,537,976                             | (1,682,784)        | 170,943                          |
| 1995           | 170,943                                  | 2,223,483                             | (1,825,237)        | 569,189                          |
| 1996           | 569,189                                  | 1,652,880                             | (1,912,643)        | 309,426                          |
| 1997           | 309,426                                  | 3,612,896                             | (3,575,115)        | 347,207                          |
| 1998           | 347,207                                  | 3,693,971                             | (3,643,327)        | 397,851                          |
| 1999           | 397,851                                  | 3,645,681                             | (3,712,874)        | 330,658                          |
| 2000           | 330,658                                  | 4,073,510                             | (4,042,243)        | 361,925                          |
| 2001           | 361,925                                  | 3,903,435                             | (3,914,680)        | 350,680                          |
| 2002           | 350,680                                  | 3,986,143                             | (3,815,008)        | 521,815                          |
| 2003           | 521,815                                  | 4,972,824                             | (5,081,217)        | 413,422                          |
|                |                                          |                                       |                    |                                  |

#### Webb County Workers' Compensation Reserve Fund

| Fiscal<br>Year | Beginning of<br>Fiscal Year<br>Liability | Claims and<br>Changes In<br>Estimates | Claims<br>Payments | Balance at<br>Fiscal Year<br>End |
|----------------|------------------------------------------|---------------------------------------|--------------------|----------------------------------|
| 1993           | 31,755                                   | 578,383                               | (465,781)          | 144,357                          |
| 1994           | 144,357                                  | 405,395                               | (448,694)          | 101,058                          |
| 1995           | 101,058                                  | 288,955                               | (307,402)          | 82,611                           |
| 1996           | 82,611                                   | 721,747                               | (291,099)          | 513,259                          |
| 1997           | 513,259                                  | 488,936                               | (488,936)          | 418,496                          |
| 1998           | 418,496                                  | 208,678                               | (138,360)          | 488,814                          |
| 1999           | 488,814                                  | (268,981)                             | (202,854)          | 16,979                           |
| 2000           | 16,979                                   | 612,703                               | (573,828)          | 55,854                           |
| 2001           | 55,854                                   | 750,234                               | (737,226)          | 68,862                           |
| 2002           | 68,962                                   | 646,695                               | (601,534)          | 114,023                          |
| 2003           | 114,023                                  | 234,081                               | (316,298)          | 31,806                           |
|                |                                          |                                       |                    |                                  |

The Long-term risk liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which require that a liability be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. Changes in the respective funds reserve amount in the fiscal year were as follows:

| Webb County Employees' Health Benefits Fund |                                          |                                       |                    |                                  |  |  |
|---------------------------------------------|------------------------------------------|---------------------------------------|--------------------|----------------------------------|--|--|
| Fiscal<br>Year                              | Beginning of<br>Fiscal Year<br>Liability | Claims and<br>Changes In<br>Estimates | Claims<br>Payments | Balance at<br>Fiscal Year<br>End |  |  |
| 1997                                        | - 0 -                                    | 510,540                               | - 0 -              | 510,540                          |  |  |
| 1998                                        | 510,540                                  | 82,870                                | - 0 -              | 593,410                          |  |  |
| 1999                                        | 593,410                                  | 22,282                                | - 0 -              | 615,692                          |  |  |
| 2000                                        | 615,692                                  | - 0 -                                 | - 0 -              | 615,692                          |  |  |
| 2001                                        | 615,692                                  | - 0 -                                 | - 0 -              | 615,692                          |  |  |
| 2002                                        | 615,692                                  | - 0 -                                 | - 0 -              | 615,692                          |  |  |
| 2003                                        | 615.692                                  | - 0 -                                 | - 0 -              | 615,692                          |  |  |

| Webb County Workers' Compensation Reserve Fund |                          |                      |                    |                    |  |  |
|------------------------------------------------|--------------------------|----------------------|--------------------|--------------------|--|--|
|                                                | Beginning of             | Claims and           |                    | Balance at         |  |  |
| Fiscal<br>Year                                 | Fiscal Year<br>Liability | Changes In Estimates | Claims<br>Payments | Fiscal Year<br>End |  |  |
|                                                | -                        |                      |                    |                    |  |  |
| 1997                                           | - 0 -                    | 183,176              | -0-                | 183,176            |  |  |
| 1998                                           | 183,176                  | (25,677)             | - 0 -              | 157,499            |  |  |
| 1999                                           | 157,499                  | 59,661               | - 0 -              | 217,160            |  |  |
| 2000                                           | 217,160                  | 254,049              | - 0 -              | 417,209            |  |  |
| 2001                                           | 417,209                  | 258,272              | - 0 -              | 729,481            |  |  |
| 2002                                           | 729,481                  | 15,409               | - 0 -              | 744,890            |  |  |
| 2003                                           | 744,890                  | (158,358)            | -0-                | 586,532            |  |  |
|                                                |                          |                      |                    |                    |  |  |

In addition to the mentioned claims and judgments liabilities, if the County would cancel its health insurance policy it would be liable an estimated \$ 1,453,804. This amount includes \$104,193 in administration fees and \$ 1,349,611 in runoff medical, prescriptions and dental claims. This event is not considered probable; and therefore, is not accrued in the Employee's Health Benefit Internal Service Fund.

#### G. COMMITMENTS AND CONTINGENCIES

The County has several purchase commitments outstanding at September 30, 2003. These commitments are as follows:

|                        | Total \$ | 1,211,572 |
|------------------------|----------|-----------|
| Capital Projects Funds |          | 293,561   |
| Special Revenue Funds  |          | 496,983   |
| General Fund           | \$       | 421,028   |

The County is subject to various litigation and claims (some of which are for substantial amounts) arising out of the course of its operations. The County Attorney and independent counsel assisting with several cases have reviewed the cases to arrive at estimates of the range of potential loss, if any, to the County. Loss contingencies considered probable were immaterial and required no accrual.

The County is the recipient of federal and state financial assistance and is subject to various laws and regulations governing the use of this funding. If the grantor agencies determine such programs were not operated in accordance with the related laws and regulations the County could be required to refund assistance received for such ineligible expenditures. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time, although the County expects such amount, if any, to be immaterial.

While the results of lawsuits or other proceedings cannot be predicted with certainty, the administration does not believe these matters will have a material adverse effect on the County's financial position.

An estimated liability for arbitrage rebate for the certificate of obligation, series 1999 was included in short-term claims and judgments for \$ 46,786.

#### H. GENERAL FUND - FEDERAL / STATE REVENUE SOURCE

| Program or Source                                                                             | CFDA Contract Number | <br>Grant or ement |
|-----------------------------------------------------------------------------------------------|----------------------|--------------------|
| Texas Natural Resource Conservation Commission Passed Through South Texas Development Council |                      |                    |
| Regional Solid Waste Management Implementation Program                                        | 02-19-G03            | 35,100             |
| Texas Department of Protective and Regulatory Title I V-E                                     |                      |                    |
| Title IV County Legal Services To Foster Care Children                                        |                      |                    |
| Title IV Child Welfare Services Contract                                                      | 2003113071           | 65.000             |
| Texas Department of Protective and Regulatory                                                 |                      |                    |
| Title IV Child Welfare Services Contract                                                      | 2003113070           | 25,000             |

#### **Texas Natural Resource Conservation Commission**

The purpose of this grant is to enable South Texas Development Council (STDC) to carry out or conduct various municipal solid waste management related services and to support activities within STDC regional jurisdiction. The grant revenue earned through the fiscal year was \$ 27,631.

### <u>Texas Department of Protective and Regulatory Services Title IV-E County Legal Services to Foster Care for Children</u>

The purpose of this grant is to provide fair, adequate, and expeditious judicial determinations regarding children eligible for services under subtitle IV-E of the Social Security Act, including the training of county staff in areas necessary for the administration of this portion of the state IV-E plan. The grant revenue earned through the fiscal year was \$ 65,166.

#### **Title IV Child Welfare Service Contract**

The purpose of this grant is to provide financial assistance for foster care maintenance payments, administrative, and training expenses related to foster care and adoption. The grant revenue earned through the fiscal year was \$ 3,124.

#### I. OTHER POST RETIREMENT HEALTH CARE BENEFITS

In addition to pension benefits described in Note K, the County, as required by the Consolidated Omnibus Budget Reconciliation Act (C.O.B.R.A.), provides the option of post-employment health care coverage to all retired and terminated employees less than sixty-five years old with 100% of the premium paid by the employee.

There is no liability to the County associated with post-employment benefits provided unless the County fails to notify the eligible employee of said benefit by mail. Retired and/or terminated employees more than sixty-five years old are eligible for Medicare and do not qualify for benefits under C.O.B.R.A. The premiums collected and paid from ex-employees are accounted for through the Employees Health Benefit Fund.

The County established in January 2003 an Employees Retirees Insurance Fund for health insurance and funded the first year from an internal fund transfer. Employees who meet one of the following are eligible to participate in the retirement health insurance program:

- 1. Must not have already retired from the County nor have already been enrolled or received benefits under this plan.
- 2. Must have four years of continuous employment with the County prior to retirement; and
- 3. Must be covered as an active employee under the County health insurance plan at the time of retirement; and
- 4. The employee must meet one of the following additional criteria:
  - a. Age 59 plus 8 years of County employment, or
  - b. Obtain rule of 75, based on government employment with the State of Texas, a Texas County, or a Texas City of which a minimum of six years of employment must be with the County,
  - c. Twenty years of employment with The County.

Cost to retirees younger than 59 years of age up to the age of 64 is \$100 per-month and cost for dependent coverage is \$200. The retiree's cost at age 65 (silver choice) is 100% less \$ 100 county contribution and 100% cost of coverage. As of September 30, 2003 there are 8 in the group and 5 in the silver choice plan.



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# Webb County, Texas Budget and Actual (with Variances) General Fund For Year Ended September 30, 2003

|                                           |    |             |             |                 | Variance With<br>Final Budget - |
|-------------------------------------------|----|-------------|-------------|-----------------|---------------------------------|
|                                           |    | Budgeted    | Amounts     | Actual Amounts, | Positive                        |
|                                           |    | Original    | Final       | Budgetary Basis | (Negative)                      |
| REVENUES                                  |    |             |             |                 |                                 |
| Property Taxes                            | \$ | 27,391,342  | 27,391,342  | 26,801,544      | (589,798)                       |
| Sales and Miscellaneous Taxes             |    | 9,350,000   | 9,350,000   | 9,156,206       | (193,794)                       |
| Intergovernmental                         |    | 321,900     | 321,900     | 303,955         | (17,945)                        |
| Charges for Services                      |    | 5,771,912   | 5,771,912   | 5,718,296       | (53,616)                        |
| Fines and Forfeits                        |    | 3,028,790   | 3,028,790   | 3,250,811       | 222,021                         |
| Investments Earnings                      |    | 305,458     | 305,458     | 220,961         | (84,497)                        |
| Miscellaneous                             |    | 590,660     | 590,660     | 569,187         | (21,473)                        |
| Total Revenues                            | \$ | 46,760,062  | 46,760,062  | 46,020,960      | (739,102)                       |
| EXPENDITURES                              |    |             |             |                 |                                 |
| Current:                                  |    |             |             |                 |                                 |
| General Government                        | \$ | 12,414,086  | 12,748,874  | 11,808,029      | 940,845                         |
| Public Safety                             |    | 6,980,017   | 6,857,154   | 6,368,887       | 488,267                         |
| Justice System                            |    | 14,605,027  | 15,132,525  | 14,581,697      | 550,828                         |
| Health And Human Services                 |    | 3,738,184   | 4,661,394   | 4,619,137       | 42,257                          |
| Infrastructure And Environmental Services |    | 147,000     | 147,000     | 143,170         | 3,830                           |
| Corrections and Rehabilitation            |    | 9,206,506   | 9,329,427   | 8,887,129       | 442,298                         |
| Community and Economic Development        |    | 1,599,006   | 1,590,549   | 1,543,097       | 47,452                          |
| Capital Outlay                            |    |             | 37,397      | 37,397          |                                 |
| Total Expenditures                        | \$ | 48,689,826  | 50,504,320  | 47,988,543      | 2,515,777                       |
| Excess (Deficiency) Of Revenues           |    |             |             |                 |                                 |
| Over (Under) Expenditures                 |    | (1,929,764) | (3,744,258) | (1,967,583)     | 1,776,675                       |
| Other Financing Sources (Uses):           |    |             |             |                 |                                 |
| Operating Transfers In                    | \$ | 862,000     | 862,000     | 862,000         |                                 |
| Operating Transfers Out                   |    | (32,862)    | (332,862)   | (332,862)       |                                 |
| Total Other Financing Sources (Uses)      | \$ | 829,138     | 529,138     | 529,138         |                                 |
| Special Item:                             | -  |             |             |                 |                                 |
| Proceeds from Sale of Capital Assets      |    | 5,000       | 5,000       |                 | (5,000)                         |
| Net change in fund balances               | \$ | (1,095,626) | (3,210,120) | (1,438,445)     | 1,771,675                       |
| Fund Balances - Beginning, Restated       |    |             |             | 8,976,451       |                                 |
| Fund Balances - Ending                    |    |             | 9           | 7,538,006       |                                 |

The accompanying notes are an integral part of these financial statements.

#### Webb County, Texas Schedule of Revenues Budget to Actual General Fund

#### For Year Ended September 30, 2003

|                                            | 2003       |            |            |                               |  |  |  |  |
|--------------------------------------------|------------|------------|------------|-------------------------------|--|--|--|--|
|                                            |            |            |            | Variance With<br>Final Budget |  |  |  |  |
|                                            | Budgeted   | Amounts    | Actual     | Positive                      |  |  |  |  |
|                                            | Original   | Final      | Amounts    | (Negative)                    |  |  |  |  |
| REVENUES                                   |            |            |            |                               |  |  |  |  |
| Property Taxes:                            |            |            |            |                               |  |  |  |  |
| Ad Valorem - Current \$                    | 25,165,717 | 25,165,717 | 24,628,080 | (537,637)                     |  |  |  |  |
| Ad Valorem - Delinquent                    | 1,500,125  | 1,500,125  | 1,482,799  | (17,326)                      |  |  |  |  |
| Penalty And Interest                       | 725,500    | 725,500    | 690,665    | (34,835)                      |  |  |  |  |
| <b>Total Property Taxes</b>                | 27,391,342 | 27,391,342 | 26,801,544 | (589,798)                     |  |  |  |  |
| Sales And Miscellaneous Taxes:             |            |            |            |                               |  |  |  |  |
| General Sales Tax                          | 9,100,000  | 9,100,000  | 8,874,726  | (225,274)                     |  |  |  |  |
| Mixed Drink Tax                            | 200,000    | 200,000    | 233,288    | 33,288                        |  |  |  |  |
| Bingo Tax                                  | 50,000     | 50,000     | 48,192     | (1,808)                       |  |  |  |  |
| <b>Total Sales and Miscellaneous Taxes</b> | 9,350,000  | 9,350,000  | 9,156,206  | (193,794)                     |  |  |  |  |
| Fees And Fines:                            |            |            |            |                               |  |  |  |  |
| Non-Traffic Fines:                         |            |            |            |                               |  |  |  |  |
| Basic Supervision                          | 50,000     | 50,000     | 72,784     | 22,784                        |  |  |  |  |
| Justice Of The Peace, Precinct 1, Place 1  | 57,100     | 57,100     | 28,409     | (28,691)                      |  |  |  |  |
| Justice Of The Peace, Precinct 1, Place 2  | 29,500     | 29,500     | 15,796     | (13,704)                      |  |  |  |  |
| Justice Of The Peace, Precinct 2, Place 1  | 86,000     | 86,000     | 75,125     | (10,875)                      |  |  |  |  |
| Justice Of The Peace, Precinct 2, Place 2  | 41,000     | 41,000     | 10,977     | (30,023)                      |  |  |  |  |
| Justice Of The Peace, Precinct 3           | 1,700      | 1,700      | 679        | (1,021)                       |  |  |  |  |
| Justice Of The Peace, Precinct 4           | 11,100     | 11,100     | 12,614     | 1,514                         |  |  |  |  |
| Bond Forfeitures:                          |            |            |            |                               |  |  |  |  |
| County Clerk                               | 5,500      | 5,500      | 112        | (5,388)                       |  |  |  |  |
| District Clerk                             | 40,000     | 40,000     | 87,460     | 47,460                        |  |  |  |  |
| Total Fees And Fines                       | 321,900    | 321,900    | 303,955    | (17,945)                      |  |  |  |  |
| Intergovernmental Revenues:                |            |            |            |                               |  |  |  |  |
| Federal Prisoners-Jail                     | 4,905,487  | 4,905,487  | 4,600,585  | (304,902)                     |  |  |  |  |
| SRO-LISD Program                           | 514,000    | 514,000    | 558,890    | 44,890                        |  |  |  |  |
| State Comptroller Administrative Fee       | 100,000    | 100,000    | 191,477    | 91,477                        |  |  |  |  |
| Prisoners Revenue-Juveniles                | 30,000     | 30,000     |            | (30,000)                      |  |  |  |  |
| Judicial State Fund                        | 112,425    | 112,425    | 106,792    | (5,633)                       |  |  |  |  |
| Indigent Health Care Relief                |            |            | 69,325     | 69,325                        |  |  |  |  |
| Grant Revenue                              | 110,000    | 110,000    | 191,227    | 81,227                        |  |  |  |  |
| Total Intergovernmental                    | 5,771,912  | 5,771,912  | 5,718,296  | (53,616)                      |  |  |  |  |
| Charges for Services:                      |            |            |            |                               |  |  |  |  |
| Tax Assessor / Collector                   | 821,500    | 821,500    | 767,314    | (54,186)                      |  |  |  |  |
| Treasurer                                  | 750        | 750        | 801        | 51                            |  |  |  |  |
| County Clerk                               | 435,900    | 435,900    | 506,303    | 70,403                        |  |  |  |  |
| District Clerk                             | 641,000    | 641,000    | 734,912    | 93,912                        |  |  |  |  |
| Sheriff                                    | 54,000     | 54,000     | 50,858     | (3,142)                       |  |  |  |  |
| Sileni                                     | ,          |            | (continued | on next page)                 |  |  |  |  |

# Webb County, Texas Schedule of Revenues Budget to Actual General Fund

#### For Year Ended September 30, 2003

|                                           |       |            | 200        | 03         |                                           |
|-------------------------------------------|-------|------------|------------|------------|-------------------------------------------|
|                                           | -<br> | Budgeted   | Amounts    | Actual     | Variance With<br>Final Budget<br>Positive |
|                                           |       | Original   | Final      | Amounts    | (Negative)                                |
| REVENUES                                  |       |            |            |            |                                           |
| Charges for Services (continued)          |       |            |            |            |                                           |
| Constable Precinct 1                      | \$    | 6,000      | 6,000      | 9,442      | 3,442                                     |
| Constable Precinct 3                      |       | 100        | 100        | 60         | (40)                                      |
| Constable Precinct 4                      |       | 5,000      | 5,000      | 939        | (4,061)                                   |
| Juvenile Probation                        |       | 6,000      | 6,000      | 7,369      | 1,369                                     |
| Basic Supervision                         |       | 97,850     | 97,850     | 96,338     | (1,512)                                   |
| Pre Trial Services                        |       | 60,000     | 60,000     | 132,674    | 72,674                                    |
| Justice Of The Peace, Precinct 1, Place 1 |       | 74,700     | 74,700     | 55,244     | (19,456)                                  |
| Justice Of The Peace, Precinct 1, Place 2 |       | 42,750     | 42,750     | 35,400     | (7,350)                                   |
| Justice Of The Peace, Precinct 2, Place 1 |       | 106,760    | 106,760    | 100,358    | (6,402)                                   |
| Justice Of The Peace, Precinct 2, Place 2 |       | 47,430     | 47,430     | 19,054     | (28,376)                                  |
| Justice Of The Peace, Precinct 3          |       | 29,100     | 29,100     | 25,520     | (3,580)                                   |
| Justice Of The Peace, Precinct 4          |       | 138,900    | 138,900    | 257,319    | 118,419                                   |
| Public Defender                           |       | 60,000     | 60,000     | 45,729     | (14,271)                                  |
| Green Fees And Golf Course Commissions    | 3     | 401,050    | 401,050    | 405,177    | 4,127                                     |
| <b>Total Charges for Services</b>         |       | 3,028,790  | 3,028,790  | 3,250,811  | 222,021                                   |
| Investment Earnings                       |       | 305,458    | 305,458    | 220,961    | (84,497)                                  |
| Total Investment Earnings                 | -     | 305,458    | 305,458    | 220,961    | (84,497)                                  |
| Miscellaneous Revenue:                    |       |            |            |            |                                           |
| Rents                                     |       | 45,000     | 45,000     | 39,865     | (5,135)                                   |
| Court Center Fiscal Fee                   |       | 17,500     | 17,500     | 18,811     | 1,311                                     |
| Refunds                                   |       | 2,500      | 2,500      | 30,481     | 27,981                                    |
| Telephone Commissions                     |       | 204,000    | 204,000    | 174,654    | (29,346)                                  |
| Administrative Fee, HHS                   |       | 155,000    | 155,000    | 155,000    |                                           |
| Administrative Fee, Rural                 |       | 45,118     | 45,118     | 45,120     | 2                                         |
| Administrative Fee, Water                 |       | 25,000     | 25,000     | 25,000     |                                           |
| Note Proceeds                             |       | 10,542     | 10,542     | 10,542     |                                           |
| Insurance Proceeds Recovery               |       | 60,000     | 60,000     | 34,000     | (26,000)                                  |
| Other                                     |       | 26,000     | 26,000     | 35,715     | 9,715                                     |
| Total Miscellaneous Revenue               | _     | 590,660    | 590,660    | 569,187    | (21,473)                                  |
| TOTAL REVENUES                            | \$    | 46,760,062 | 46,760,062 | 46,020,960 | (739,102)                                 |

The accompanying notes are an integral part of these financial statements.

Concluded

|                                                             | _  |                         | 200          | )3      |                              |
|-------------------------------------------------------------|----|-------------------------|--------------|---------|------------------------------|
|                                                             |    |                         |              |         | Variance Wit<br>Final Budget |
|                                                             |    | Budgeted                | Amounts      | Actual  | Positive                     |
|                                                             | _  | Original                | Final        | Amounts | (Negative)                   |
|                                                             | _  |                         |              |         |                              |
| GENERAL GOVERNMENT:                                         |    |                         |              |         |                              |
| Commissioners Court                                         |    |                         |              |         |                              |
| Wages And Fringe Benefits                                   | \$ | 452,959                 | 490,933      | 490,929 | 4                            |
| Administrative Travel                                       |    | 20,000                  | 19,131       | 13,932  | 5,199                        |
| Postage                                                     |    | 300                     | 300          | 290     | 10                           |
| Dues And Memberships                                        |    | 24,460                  | 24,460       | 24,387  | 73                           |
| Equipment Rental                                            |    | 600                     | 600          | 356     | 245                          |
| Professional Services                                       |    | 2,000                   |              |         |                              |
| Access Cable Broadcasting                                   |    | 6,000                   | 6,000        | 5,795   | 205                          |
| Materials And Supplies                                      |    | 25,000                  | 16,600       | 16,600  |                              |
| Minor Apparatus And Tools                                   |    |                         | 3,245        | 3,010   | 235                          |
| Repairs And Maintenance Equipment                           |    | 3,932                   | 6,183        | 6,183   |                              |
| South Texas County Judges And Commissioners                 |    | 20,000                  | 13,669       | 13,669  | k <u> </u>                   |
| Total Commissioners Court                                   | -  | 555,251                 | 581,121      | 575,149 | 5,972                        |
| Radio Communications                                        |    |                         |              |         |                              |
| Wages And Fringe Benefits                                   |    | 120,719                 | 120,719      | 117,244 | 3,475                        |
| Administrative Travel                                       |    | 1,200                   | 1,200        |         | 1,200                        |
| Office Supplies                                             |    | 550                     | 466          | 457     | 9                            |
| Postage                                                     |    | 100                     | 100          | 96      | 4                            |
| Dues And Memberships                                        |    | 200                     | 200          | 153     | 47                           |
| Training And Education                                      |    | 800                     | 800          | 355     | 445                          |
| Fuel And Lubricants                                         |    | 1,000                   | 1,000        | 668     | 332                          |
| Materials And Supplies                                      |    | 500                     | 500          | 490     | 10                           |
| Minor Apparatus And Tools                                   |    |                         | 84           | 84      |                              |
| Repairs And Maintenance Vehicles                            |    | 1,300                   | 1,300        | 1,186   | 114                          |
| Total Radio Communications                                  | -  | 126,369                 | 126,369      | 120,732 | 5,637                        |
| Risk Management And Insurance                               |    |                         |              |         |                              |
| Administrative Travel                                       |    | 8,500                   | 7,800        | 7,799   | 1                            |
| Local Mileage                                               |    | 400                     | 400          | 67      | 333                          |
| Postage                                                     |    | 4,000                   | 4,000        | 3,426   | 574                          |
| Dues And Memberships                                        |    | 550                     | 550          | 385     | 165                          |
| Books And Subscriptions                                     |    | 350                     | 350          | 229     | 121                          |
| Training And Education                                      |    | 2,000                   | 2,700        | 2,637   | 63                           |
| Equipment Rental                                            |    | 500                     | 500          | 464     | 36                           |
| Property Casualty Liability                                 |    | 750,000                 | 627,167      | 538,955 | 88,212                       |
| Justice Center Flood Loss                                   |    | , 50,000                | 2,202        | 2,201   | 1                            |
| Justice Center 2nd Loss                                     |    |                         | 6,188        | 6,187   | 1                            |
| Justice Center 2rd Floor                                    |    |                         | 1,350        | 1,350   |                              |
| Property Reimbursements                                     |    |                         | 113,093      | 113,092 | 1                            |
| Loss Control Consultant                                     |    | 7,000                   | 7,000        | 4,793   | 2,207                        |
| Fuel And Lubricants                                         |    | 1,500                   | 1,500        | 1,,.,0  | 1,500                        |
|                                                             |    | 6,500                   | 6,397        | 5,442   | 955                          |
| Materials And Supplies                                      |    | 0,500                   | 103          | 103     | , , ,                        |
| Minor Apparatus And Tools                                   |    | 7,220                   | 7,220        | 6,109   | 1,111                        |
| Repairs And Maintenance Equipment                           |    | 25,000                  | 25,000       | 1,612   | 23,388                       |
| Safety Education Program                                    |    | 150,000                 | 150,000      | 144,418 | 5,582                        |
| Claims Paid - Property  Total Risk Management And Insurance |    | 963,520                 | 963,520      | 839,269 | 124,251                      |
|                                                             |    | 703,320                 | 703,320      | 037,207 | 12 .,231                     |
| Vehicle Maintenance                                         |    | 410.006                 | 410,906      | 337,015 | 73,891                       |
| W. A. I.P. D. G.                                            |    |                         |              |         |                              |
| Wages And Fringe Benefits                                   |    | 410,906                 |              | 337,013 |                              |
| Wages And Fringe Benefits Administrative Travel Uniforms    |    | 410,906<br>190<br>6,000 | 190<br>6,000 | 1,422   | 190<br>4,579                 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                      | 200                | 13                |                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------|-------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                      |                    |                   | Variance With<br>Final Budget           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Budgeted<br>Original | l Amounts<br>Final | Actual<br>Amounts | Positive (Negative)                     |
| CONTROL CONTROL MENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Original             | Tillal             | Allounts          | (Ivegative)                             |
| GENERAL GOVERNMENT:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                      |                    |                   |                                         |
| Vehicle Maintenance-Continued                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 8,500                | 8,500              | 2,793             | 5,707                                   |
| Fuel And Lubricants                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3,500                | 2,381              | 2,325             | 56                                      |
| Materials And Supplies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3,500                | 1,119              | 1,119             | 30                                      |
| Minor Apparatus And Tools                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 15.000               | 15.000             | 4,185             | 10,815                                  |
| Repairs And Maintenance Equipment  Total Vehicle Maintenance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 444,096              | 444,096            | 348,859           | 95,237                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 444,000              | 111,020            | 5 10,025          | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| General Operations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                      |                    | (5,197)           | 5,197                                   |
| Bank Charges                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                      | 1,961              | 1,961             | 5,127                                   |
| Telephone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 260,000              | 234,385            | 234,385           |                                         |
| Telephone / Maintenance<br>Cell Phones                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 40,000               | 46,443             | 46,442            | 1                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 40,000               | 1,100              | 1,100             |                                         |
| New Equipment / Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 50,000               | 50,000             | 33,325            | 16,675                                  |
| Auditing and Accounting Professional Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 275,000              | 196,725            | 192,358           | 4,367                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 273,000              | 6,034              | 6,034             | 1,507                                   |
| Lunacy Costs Utilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 413,000              | 673,027            | 673,027           |                                         |
| Repairs And Maintenance Building                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 175,000              | 170,877            | 170,811           | 66                                      |
| •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 45,000               | 25,097             | 25,096            | 1                                       |
| Repairs And Maintenance Equipment IDEO Work Study                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 10,000               | 10,000             | 10,000            | -                                       |
| · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 10,000               | 37,397             | 37,397            |                                         |
| Capital Outlay  Total General Operations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,268,000            | 1,453,046          | 1,426,739         | 26,307                                  |
| Third Party Contracts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1,200,000            | <b>2,</b> 122, 12  | -,,               | •                                       |
| Youth Commission                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 3,000                | 3,000              |                   | 3,000                                   |
| Sacred Heart Children's                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 15,000               | 15,000             | 15,000            |                                         |
| Texas National Guard                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3,000                | 3,000              | 3,000             |                                         |
| Texas A&M Dance Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1,500                | 1,500              | 1,500             |                                         |
| Ruthe B. Cowl                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 90,000               | 90,000             | 90,000            |                                         |
| S.C.A.N. Matching                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 5,000                | 5,000              |                   | 5,000                                   |
| American Red Cross                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 7,500                | 7,500              | 7,500             |                                         |
| Boys's & Girls' Club Ld                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 25,000               | 25,000             | 25,000            |                                         |
| Industrial Dev Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 95,000               | 95,000             | 95,000            |                                         |
| STDC (Elderly Nutrition Program)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 45,000               | 45,000             | 45,000            |                                         |
| Crime Stoppers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2,000                | 2,000              | 2,000             |                                         |
| Lifeline                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 5,000                | 5,000              | ,                 | 5,000                                   |
| Laredo Regional Food Ba                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 10,000               | 10,000             | 10,000            |                                         |
| Webb County Soil & Conserv.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 4,000                | 4,000              | 4,000             |                                         |
| Bethany House                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 12,500               | 12,500             | 12,500            |                                         |
| LCC Spanish Tradition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 4,500                | 4,500              | 4,500             |                                         |
| Laredo Webb Co. Food Bank                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5,000                | 15,000             | 15,000            |                                         |
| American G.I. Forum                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1,000                | 1,000              | 1,000             |                                         |
| Children's International                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 50,000               | 50,000             | 50,000            |                                         |
| Boy Scouts of America                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 5,000                | 5,000              | 5,000             |                                         |
| Litracy Volunteer of America                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1,500                | 1,500              | 1,500             |                                         |
| Savate Boxing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 7,500                | 7,500              | 7,500             |                                         |
| Laredo Veterans Coalition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 50,000               | 50,000             | 50,000            |                                         |
| Habitat For Humanity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 20,000               | 20,000             | 20,000            |                                         |
| MHMR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 20,000               | 20,000             | 20,000            |                                         |
| Total Third Party Contracts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 488,000              | 498,000            | 485,000           | 13,000                                  |
| Grant Matching                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | ,                    | •                  |                   |                                         |
| Rural Transportation 980                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 86,000               | 86,000             | 86,000            |                                         |
| Meals On Wheels Fund 952                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 48,000               | 48,000             | 48,000            |                                         |
| ALLEGED ON THE PERSON OF THE P | *                    |                    |                   | Continued                               |

|                                              |          |           | 200          |           | Variance With Final Budget |
|----------------------------------------------|----------|-----------|--------------|-----------|----------------------------|
|                                              | -        |           | Amounts      | Actual    | Positive                   |
|                                              | * -<br>- | Original  | <u>Final</u> | Amounts   | (Negative)                 |
| GENERAL GOVERNMENT:                          |          |           |              |           |                            |
| Grant Matching-Continued                     |          |           |              | 20.142    | 1.050                      |
| Social Services Fund 902                     |          | 30,000    | 30,000       | 28,142    | 1,858                      |
| Elderly Nutrition                            |          | 85,000    | 85,000       | 84,792    | 208                        |
| C.S.B.G. Fund 920                            |          | 136,000   | 136,000      | 134,512   | 1,488                      |
| Initiative Against Violence                  |          | 24,347    | 24,347       | 22,975    | 1,372                      |
| Laredo Auto Theft Task                       |          | 65,000    | 65,000       | 39,832    | 25,168                     |
| Domestic Violence Couns                      |          | 53,240    | 53,240       | 45,972    | 7,268                      |
| Women's Legal Advocate                       |          | 28,904    | 28,904       | 15,646    | 13,258                     |
| Narcotics Task Force DEA                     |          | 17,000    | 17,000       | 7,384     | 9,616                      |
| Women's Advocate Fund 2                      |          | 17,278    | 17,278       | 13,100    | 4,178                      |
| DA Narcotics Task Force                      |          | 87,000    |              |           |                            |
| Laredo Financial TaskForce 29                |          | 9,000     | 9,000        | 9,000     |                            |
| CJD TX Narc. Control Fund 2                  |          |           | 84,704       | 73,585    | 11,119                     |
| TWDB Facility Plan                           |          |           | 14,296       | 14,296    |                            |
| Welfare to Work-Fund 42                      |          | 20,000    | 20,000       | 18,737    | 1,263                      |
| Environmental Investment Pr.                 |          | 10,000    |              |           |                            |
| SHCtr Capacity Building                      |          | 2,000     |              |           |                            |
| Vida Antigua                                 |          | 250,000   | 250,000      | 144,500   | 105,500                    |
| Tax Base Study                               |          | 15,000    | 15,000       |           | 15,000                     |
| State Aid #TJPC-A-99-24                      |          | 142,509   | 142,509      | 137,320   | 5,189                      |
| Border Project TJPC-B-2                      |          | 3,193     | 3,193        | 3,193     |                            |
| Purchase Juvenile Servi                      |          | 7,000     | 7,000        | 1,816     | 5,184                      |
| Juvenile Accountability                      |          | 32,469    | 32,469       | 25,778    | 6,691                      |
| Anti-Truancy BootCamp                        |          | 22,222    | 22,222       | 11,019    | 11,203                     |
| Progressive Sanct TJPC-                      |          | 21,169    | 21,169       | 19,912    | 1,257                      |
| New Prog. Sanct. TJPC-O                      |          | 10,423    | 10,423       | 10,423    |                            |
| COPS Universal Hiring                        |          | 22,000    | 22,000       | 22,000    |                            |
| Access And Visitation Grant                  |          | 5,000     | 5,000        |           | 5,000                      |
| Police Activity League                       |          | 30,000    | 30,000       | 9,985     | 20,015                     |
| Local Law Enforcement B                      |          | 9,000     | 9,000        | 7,983     | 1,017                      |
|                                              |          | 1,500     | 1,500        | .,        | 1,500                      |
| TX Transp. Step Wave School Resource Officer |          | 14,000    | 14,000       | 8,193     | 5,807                      |
|                                              |          | 1,304,254 | 1,304,254    | 1,044,095 | 260,159                    |
| Total Grant Matching                         |          | 1,501,251 | 1,001,201    |           | •                          |
| County Judge's Office                        |          | 356,512   | 523,346      | 516,356   | 6,990                      |
| Wages And Fringe Benefits                    |          | 15,000    | 25,000       | 11,575    | 13,425                     |
| Administrative Travel                        |          | 2,000     | 2,000        | 1,303     | 697                        |
| Postage                                      |          | 500       | 500          | 400       | 100                        |
| Advertising                                  |          |           | 1,250        | 690       | 560                        |
| Books And Subscriptions                      |          | 1,250     | 5,000        | 2,500     | 2,500                      |
| Training And Education                       |          | 4,000     | 27,846       | 9,000     | 18,846                     |
| Professional Services                        |          | 10,000    |              | 17,515    | 3,114                      |
| Materials And Supplies                       |          | 19,000    | 20,629       | 2,371     | 5,114                      |
| Minor Apparatus And Tools                    |          | 2.000     | 2,371        | 816       | 2,184                      |
| Repairs And Maintenance Equipment            | _        | 3,000     | 3,000        | 562,527   | 48,415                     |
| Total County Judge's Office                  |          | 401,262   | 610,942      | 302,327   | 40,413                     |
| Management Information Systems               |          |           |              | 525 100   | 2.600                      |
| Wages And Fringe Benefits                    |          | 492,916   | 540,870      | 537,180   | 3,690                      |
| Office Supplies                              |          | 1,000     | 1,000        | 906       | 94                         |
| Postage                                      |          | 400       | 400          | 107       | 293                        |
| Dues And Memberships                         |          | 400       | 400          |           | 400                        |
| Books And Subscriptions                      |          | 500       | 500          | 313       | 187                        |
| -                                            |          |           |              |           | Continued                  |

|                                               | - 1965<br>- |                      | 200              | 3                 | Variance With         |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------|-------------------|-----------------------|
|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      | I                |                   | Final Budget Positive |
|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Budgeted<br>Original | Amounts<br>Final | Actual<br>Amounts | (Negative)            |
| GENERAL GOVERNMENT:                           | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Original             |                  |                   |                       |
| Management Information Systems-Continued      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      |                  |                   |                       |
|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 15,000               | 10,686           | 8,596             | 2,090                 |
| Training And Education                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1,000                | 1,000            | 97                | 903                   |
| Fuel And Lubricants                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 10,000               | 10,000           | 9,748             | 252                   |
| Materials And Supplies                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 10,000               | 58,174           | 57,318            | 856                   |
| Minor Apparatus And Tools                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 317,560              | 263,700          | 262,406           | 1,294                 |
| Repairs And Maintenance Equipment             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2,000                | 2,000            | 15                | 1,985                 |
| Repairs And Maintenance Vehicles              | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 840,776              | 888,730          | 876,686           | 12,044                |
| <b>Total Management Information Systems</b>   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 840,770              | 000,750          | 070,000           | ,-                    |
| Public Information Office                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 62.067               | 18,382           | 18,377            | 5                     |
| Wages And Fringe Benefits                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 62,967               | 1,000            | 10,577            | 1,000                 |
| Administrative Travel                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1,000                | 300              | 12                | 288                   |
| Postage                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 300                  |                  | 45                | 2,455                 |
| Books And Subscriptions                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2,500                | 2,500            | 180               | 350                   |
| Materials And Supplies                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1,000                | 530              | 470               | 330                   |
| Minor Apparatus And Tools                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      | 470              |                   | 4.000                 |
| <b>Total Public Information Office</b>        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 67,767               | 23,182           | 19,083            | 4,099                 |
| County Treasurer's Office                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      |                  |                   |                       |
| Wages And Fringe Benefits                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 473,566              | 486,438          | 484,967           | 1,471                 |
| Local Mileage                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 50                   | 50               |                   | 50                    |
| Postage                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3,500                | 5,164            | 4,725             | 439                   |
| Dues And Memberships                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 600                  | 300              | 175               | 125                   |
| Books And Subscriptions                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 150                  | 150              |                   | 150                   |
| Training And Education                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 4,000                | 4,000            | 3,190             | 810                   |
| Equipment Rental                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 5,000                | 2,269            | 2,269             |                       |
| Prof. Services /Develop                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3,000                |                  |                   |                       |
| Fuel And Lubricants                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1,000                | 1,000            | 173               | 827                   |
| Materials And Supplies                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 15,000               | 17,331           | 17,256            | 75                    |
| Repairs And Maintenance Equipment             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 980                  | 3,016            | 3,015             | 1                     |
| Repairs And Maintenance Vehicles              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1,000                | 1,000            | 607               | 393                   |
|                                               | ` <del>-</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 507,846              | 520,718          | 516,377           | 4,341                 |
| Total County Treasurer's Office               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 507,010              | ,·               |                   |                       |
| County Auditor's Office                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1,050,682            | 1,039,541        | 952,497           | 87,044                |
| Wages And Fringe Benefits                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 7,000                | 2,100            | 2,036             | 64                    |
| Administrative Travel                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 500                  | 500              | 27                | 473                   |
| Local Mileage                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 800                  | 800              | 677               | 123                   |
| Postage                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2,500                | 2,500            | 1,555             | 945                   |
| Dues And Memberships                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1,700                | 1,700            | 1,655             | 45                    |
| Books And Subscriptions                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      | 11,800           | 11,783            | 17                    |
| Training And Education                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 15,000               | 48,950           | 47,160            | 1,790                 |
| Professional Services                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 50,000               | 16,730           | 15,417            | 1,313                 |
| Materials And Supplies                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 15,000               |                  | 55                | 7,365                 |
| Minor Apparatus And Tools                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 14.000               | 7,420<br>14,000  | 12,115            | 1,885                 |
| Repairs And Maintenance Equipment             | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 14,000               |                  |                   |                       |
| Total County Auditor's Office                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1,157,182            | 1,146,041        | 1,044,978         | 101,063               |
| Purchasing Agent's Office                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      |                  |                   | 10.220                |
| Wages And Fringe Benefits                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 477,670              | 477,670          | 458,341           | 19,329                |
| Administrative Travel                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 7,500                | 7,500            | 3,038             | 4,462                 |
| Postage                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3,200                | 3,220            | 3,219             | 1                     |
| Advertising                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 30,000               | 4,631            | 2,553             | 2,078                 |
| Advertising Purchasing                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      | 3,282            | 3,282             |                       |
| Advertising Furchasing Advertising Employment |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      | 6,183            | 5,785             | 398                   |
| 1 to vot tioning Employment                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      |                  |                   | Continued             |

|     |                                       |                      | 200                | 3                 | N                      |
|-----|---------------------------------------|----------------------|--------------------|-------------------|------------------------|
|     |                                       |                      |                    |                   | Variance With          |
|     |                                       |                      |                    |                   | Final Budget           |
|     |                                       | Budgeted<br>Original | Amounts<br>Final   | Actual<br>Amounts | Positive<br>(Negative) |
| ~~~ | DAY COMPRIMENT                        | Original             |                    | - I Hillouitis    | (21082111)             |
|     | RAL GOVERNMENT:                       |                      |                    |                   |                        |
| P   | urchasing Agent's Office-Continued    |                      | 6,612              | 5,762             | 850                    |
|     | Advertising Legal Notice              | 2,500                | 1,684              | 744               | 940                    |
|     | Training And Education                | 10,000               | 19,117             | 19,116            | 1                      |
|     | Central Stores                        | 15,000               | 15,000             | 271               | 14,729                 |
|     | Prof. Services /Develop               | 2,000                | 2,000              | 373               | 1,627                  |
|     | Fuel And Lubricants                   | 7,800                | 11,253             | 10,600            | 653                    |
|     | Materials And Supplies                | 7,800                | 318                | 143               | 175                    |
|     | Minor Apparatus And Tools             | 8,300                | 5,500              | 4,066             | 1,434                  |
|     | Repairs And Maintenance Equipment     | 2,000                | 2,000              | 89                | 1,911                  |
|     | Repairs And Maintenance Vehicles      |                      |                    |                   |                        |
|     | Total Purchasing Agent's Office       | 565,970              | 565,970            | 517,382           | 48,588                 |
| T   | ax Assessor-Collector's Office        | 1 404 500            | 1 494 500          | 1,433,020         | 51,570                 |
|     | Wages And Fringe Benefits             | 1,484,590<br>6,700   | 1,484,590<br>9,000 | 8,225             | 775                    |
|     | Administrative Travel                 | 100                  | 100                | 6,223             | 100                    |
|     | Local Mileage                         |                      | 45,000             | 45,000            | 100                    |
|     | Postage                               | 45,000               | 1,500              | 1,500             |                        |
|     | Advertising                           | 1,500                | 300                | 225               | 75                     |
|     | Dues And Memberships                  | 300                  |                    | 425,352           | 34,146                 |
|     | Appraisal District Particip. Co.      | 460,000              | 459,498            | 1,600             | 400                    |
|     | Books And Subscriptions               | 2,000                | 2,000              | 6,305             | 285                    |
|     | Training And Education                | 6,590                | 6,590              |                   | 4,266                  |
|     | Equipment Rental                      | 8,056                | 8,056              | 3,790             | 6,319                  |
|     | Professional Services                 | 17,140               | 11,840             | 5,521             | 300                    |
|     | Uniforms                              | 300                  | 300                | 242               |                        |
|     | Fuel And Lubricants                   | 1,500                | 1,500              | 342               | 1,158                  |
|     | Materials And Supplies                | 40,000               | 40,232             | 38,263            | 1,968                  |
|     | Minor Apparatus And Tools             | 500                  | 3,770              | 3,770             | 6.055                  |
|     | Repairs And Maintenance Equipment     | 20,367               | 20,367             | 14,312            | 6,055                  |
|     | Repairs And Maintenance Vehicles      | 1,500                | 1,500              | 128               | 1,372                  |
|     | Total Tax Assessor-Collector's Office | 2,096,143            | 2,096,143          | 1,987,353         | 108,790                |
| B   | uilding Maintenance                   | 1 177 704            | 1 116 720          | 1,062,237         | 54,492                 |
|     | Wages And Fringe Benefits             | 1,177,784            | 1,116,729          | 1,002,237         | 34,472                 |
|     | Administrative Travel                 | 2,000                | 1.000              | 1 170             | 21                     |
|     | Office Supplies                       | 1,200                | 1,200              | 1,179             | 21<br>851              |
|     | Training And Education                | 3,500                | 2,500              | 1,649             |                        |
|     | Uniforms                              | 9,520                | 7,755              | 7,754             | 1 5                    |
|     | Fuel And Lubricants                   | 8,000                | 9,000              | 8,995             | 3                      |
|     | Materials And Supplies                | 2,500                | 1,033              | 1,033             | 450                    |
|     | Minor Apparatus And Tools             |                      | 2,119              | 1,667             | 452                    |
|     | Repairs And Maintenance Equipment     | 1,750                | 2,663              | 2,663             | 1.42                   |
|     | Repairs And Maintenance Vehicles      | 4,000                | 7,765              | 7,623             | 142                    |
|     | Janitorial Supplies                   | 32,000               | 28,629             | 28,369            | 260                    |
|     | Landfill Fees                         | 1,000                | 350                | 290               | 60                     |
|     | <b>Total Building Maintenance</b>     | 1,243,254            | 1,179,743          | 1,123,460         | 56,283                 |
| El  | ection Administration                 |                      |                    |                   | •                      |
|     | Wages And Fringe Benefits             | 200,396              | 205,849            | 205,846           | 3                      |
|     | Administrative Travel                 | 1,000                | 1,000              | 947               | 53                     |
|     | Postage                               | 7,450                | 2,965              | 2,965             |                        |
|     | Dues And Memberships                  | 1,200                | 232                |                   | 232                    |
|     |                                       | 300                  | 300                |                   | 300                    |
|     | Books And Subscriptions               | 300                  | 300                |                   | Continu                |

### WEBB COUNTY, TEXAS SCHEDULE OF EXPENDITURES

### BUDGET TO ACTUAL GENERAL FUND

|                                                                    | 2003             |                                       |            |                               |  |
|--------------------------------------------------------------------|------------------|---------------------------------------|------------|-------------------------------|--|
|                                                                    |                  | · · · · · · · · · · · · · · · · · · · |            | Variance With<br>Final Budget |  |
|                                                                    | Budgete          | d Amounts                             | Actual     | Positive                      |  |
|                                                                    | Original         | Final                                 | Amounts    | (Negative)                    |  |
| GENERAL GOVERNMENT:                                                |                  |                                       |            |                               |  |
| Election Administration-Continued                                  |                  |                                       |            |                               |  |
| Fuel And Lubricants                                                | 2,000            | 2,000                                 | 64         | 1,936                         |  |
| Materials And Supplies                                             | 4,000            | 4,000                                 | 3,812      | 188                           |  |
| Minor Apparatus And Tools                                          |                  | 9,958                                 | 4,962      | 4,996                         |  |
| Repairs And Maintenance Equipment                                  | 6,800            | 6,800                                 | 2,288      | 4,512                         |  |
| Repairs And Maintenance Vehicles                                   | 1,250            | 1,250                                 | 942        | 308                           |  |
| Election Expense                                                   | 160,000          | 150,042                               | 135,913    | 14,129                        |  |
| Total Election Administration                                      | 384,396          | 384,396                               | 357,738    | 26,658                        |  |
| General Government Expenditures                                    | 12,414,086       | 12,786,271                            | 11,845,426 | 940,845                       |  |
| Less Capital Outlay-All Departments                                | , ,              | 37,397                                | 37,397     |                               |  |
| Total Current General Government Expenditures                      | \$<br>12,414,086 | 12,748,874                            | 11,808,029 | 940,845                       |  |
|                                                                    |                  |                                       |            |                               |  |
| PUBLIC SAFETY:                                                     |                  |                                       |            |                               |  |
| Sheriff Bargaining Unit                                            |                  |                                       |            |                               |  |
| Wages And Fringe Benefits                                          | 3,737,611        | 3,600,675                             | 3,336,078  | 264,597                       |  |
| Administrative Travel                                              | 1,000            | 1,000                                 | 1,000      |                               |  |
| Office Supplies                                                    | 15,000           | 15,766                                | 15,766     |                               |  |
| Postage                                                            | 10,166           | 10,166                                | 10,166     |                               |  |
| Books And Subscriptions                                            | 1,500            | 1,500                                 | 60         | 1,440                         |  |
| Training And Education                                             | 12,500           | 11,512                                | 11,465     | 47                            |  |
| Equipment Rental                                                   | 17,518           | 19,829                                | 19,828     | 1                             |  |
| Radio Tower Lease                                                  | 3,000            | 725                                   | ,          | 725                           |  |
| Uniforms                                                           | 15,000           | 13,048                                | 11,727     | 1,321                         |  |
| Fuel And Lubricants                                                | 84,000           | 90,192                                | 90,191     | 1                             |  |
| Materials And Supplies                                             | 17,452           | 12,552                                | 12,450     | 102                           |  |
| Minor Apparatus And Tools                                          | 17,102           | 988                                   | 988        |                               |  |
| Repairs And Maintenance Equipment                                  | 27,471           | 33,765                                | 33,764     | 1                             |  |
| Repairs And Maintenance Equipment Repairs And Maintenance Vehicles | 78,283           | 78,283                                | 75,636     | 2,647                         |  |
| Stray Animal Account                                               | 1,000            | 1,500                                 | 1,106      | 394                           |  |
| Total Sheriff Bargaining Unit                                      | 4,021,501        | 3,891,501                             | 3,620,225  | 271,276                       |  |
| <b>.</b>                                                           | 4,021,501        | 3,891,301                             | 3,020,223  | 271,270                       |  |
| Sheriff Non Bargaining Wages And Fringe Benefits                   | 401,847          | 408,926                               | 390,765    | 18,161                        |  |
| Total Sheriff Non Bargaining                                       | 401,847          | 408,926                               | 390,765    | 18,161                        |  |
| School Resource Officer                                            | 401,047          | 400,720                               | 370,703    | 10,101                        |  |
|                                                                    | 523,165          | 523,165                               | 516,874    | 6,291                         |  |
| Wages And Fringe Benefits  Total School Resource Officer           | 523,165          | 523,165                               | 516,874    | 6,291                         |  |
|                                                                    | 525,105          | 323,103                               | 310,074    | 0,271                         |  |
| Sheriff, Mirando Sub-Station                                       | 225,158          | 225,158                               | 198,071    | 27,087                        |  |
| Wages And Fringe Benefits                                          | 225,158          | 225,158                               | 198,071    | 27,087                        |  |
| Total Sheriff, Mirando Sub-Station                                 | 223,136          | 223,136                               | 170,071    | 21,007                        |  |
| Emergency Medical Service                                          | 93,794           | 93,794                                | 53,238     | 40,556                        |  |
| Wages And Fringe Benefits                                          | ·                |                                       | 4,808      | 40,550                        |  |
| Fuel And Lubricants                                                | 5,000            | 4,808                                 | 321        |                               |  |
| Fuel And Lubricants Firetruck                                      |                  | 321                                   |            |                               |  |
| Fuel And Lubricants Ambulance                                      |                  | 321                                   | 321        | 1 000                         |  |
| Materials And Supplies                                             | 1,000            | 1,000                                 | 101        | 1,000                         |  |
| Repairs And Maintenance Vehicle                                    | 5,000            | 4,547                                 | 121        | 4,426                         |  |
| Repairs And Maintenance Firetruck                                  |                  | 2                                     | 1          | 1                             |  |
| Repairs And Maintenance Ambulance                                  |                  | 2                                     | 1          | 1                             |  |
| Total Emergency Medical Service                                    | 104,794          | 104,794                               | 58,810     | 45,984                        |  |
| Constable Precinct 1                                               |                  |                                       |            |                               |  |
| Wages And Fringe Benefits                                          | 511,971          | 515,810                               | 515,806    | 4                             |  |
|                                                                    |                  |                                       |            | Continued                     |  |

|                                                              |                                         |                                       |         |                                 | 2003                          |  |  |  |  |
|--------------------------------------------------------------|-----------------------------------------|---------------------------------------|---------|---------------------------------|-------------------------------|--|--|--|--|
|                                                              | i e e e e e e e e e e e e e e e e e e e | · · · · · · · · · · · · · · · · · · · |         |                                 | Variance With<br>Final Budget |  |  |  |  |
|                                                              |                                         | Budgeted                              | Amounts | Actual                          | Positive                      |  |  |  |  |
|                                                              | •                                       | Original                              | Final   | Amounts                         | (Negative)                    |  |  |  |  |
| PUBLIC SAFETY:                                               | •                                       |                                       |         |                                 |                               |  |  |  |  |
| Constable Precinct 1-Continued                               |                                         |                                       |         |                                 |                               |  |  |  |  |
| Administrative Travel                                        |                                         | 3,500                                 | 2,253   | 2,252                           | 1                             |  |  |  |  |
| Postage                                                      |                                         | 200                                   | 242     | 242                             |                               |  |  |  |  |
| Dues And Memberships                                         |                                         | 450                                   | 190     | 190                             |                               |  |  |  |  |
| Books And Subscriptions                                      |                                         | 275                                   |         |                                 |                               |  |  |  |  |
| Training And Education                                       |                                         | 2,400                                 | 2,400   | 2,400                           |                               |  |  |  |  |
| Equipment Rental                                             |                                         | 3,300                                 | 933     | 933                             |                               |  |  |  |  |
| Uniforms                                                     |                                         | 3,600                                 | 3,419   | 3,419                           |                               |  |  |  |  |
| Fuel And Lubricants                                          |                                         | 12,500                                | 12,792  | 12,792                          |                               |  |  |  |  |
| Materials And Supplies                                       |                                         | 6,350                                 | 6,082   | 6,081                           | 1                             |  |  |  |  |
| Minor Apparatus And Tools                                    |                                         |                                       | 98      | 98                              |                               |  |  |  |  |
| Repairs And Maintenance Equipment                            |                                         | 2,000                                 | 1,049   | 1,049                           |                               |  |  |  |  |
| Repairs And Maintenance Vehicles                             |                                         | 9,200                                 | 10,536  | 10,536                          |                               |  |  |  |  |
| Total Constable Precinct 1                                   | •                                       | 555,746                               | 555,804 | 555,797                         | 7                             |  |  |  |  |
| Constable Precinct 3                                         |                                         |                                       |         |                                 |                               |  |  |  |  |
| Wages And Fringe Benefits                                    |                                         | 72,103                                | 72,548  | 72,546                          | 2                             |  |  |  |  |
| Administrative Travel                                        |                                         | 1,200                                 | 755     | 546                             | 209                           |  |  |  |  |
|                                                              |                                         | 600                                   | 2,400   | 1,537                           | 863                           |  |  |  |  |
| Telephone Dues And Memberships                               |                                         | 100                                   | 100     | 50                              | 50                            |  |  |  |  |
|                                                              |                                         | 1,000                                 | 500     | 499                             | 1                             |  |  |  |  |
| Training And Education                                       |                                         | 400                                   | 332     | 109                             | 223                           |  |  |  |  |
| Equipment Rental                                             |                                         | 500                                   | 568     | 567                             | 1                             |  |  |  |  |
| Uniforms                                                     |                                         | 2,000                                 | 3,600   | 3,580                           | 20                            |  |  |  |  |
| Fuel And Lubricants                                          |                                         | 400                                   | 400     | 333                             | 67                            |  |  |  |  |
| Materials And Supplies                                       |                                         | 4,000                                 | 1,100   | 1,100                           |                               |  |  |  |  |
| Repairs And Maintenance Vehicles  Total Constable Precinct 3 |                                         | 82,303                                | 82,303  | 80,867                          | 1,436                         |  |  |  |  |
|                                                              |                                         | 02,505                                | 02,500  | ,                               |                               |  |  |  |  |
| Constable Precinct 4                                         |                                         | 300,690                               | 306,982 | 306,977                         | 5                             |  |  |  |  |
| Wages And Fringe Benefits                                    |                                         | 2,000                                 | 2,000   | 200,277                         | 2,000                         |  |  |  |  |
| Administrative Travel                                        |                                         | 500                                   | 500     | 500                             | 2,000                         |  |  |  |  |
| Postage                                                      |                                         | 1,000                                 | 1,000   | 75                              | 925                           |  |  |  |  |
| Dues And Memberships                                         |                                         | 5,000                                 | 5,000   | 3,625                           | 1,375                         |  |  |  |  |
| Training And Education                                       |                                         | 6,696                                 | 4,696   | 1,308                           | 3,388                         |  |  |  |  |
| Equipment Rental                                             |                                         |                                       | 8,000   | 7,845                           | 155                           |  |  |  |  |
| Uniforms                                                     |                                         | 8,000                                 | 7,708   | 6,562                           | 1,146                         |  |  |  |  |
| Fuel And Lubricants                                          |                                         | 14,000                                |         | 8,321                           | 3                             |  |  |  |  |
| Materials And Supplies                                       |                                         | 9,000                                 | 8,324   | 1,176                           | , 3                           |  |  |  |  |
| Minor Apparatus And Tools                                    |                                         | 10.000                                | 1,176   |                                 | 87                            |  |  |  |  |
| Repairs And Maintenance Vehicles                             | -                                       | 10,000                                | 11,500  | <u>11,413</u><br><u>347,803</u> | 9,083                         |  |  |  |  |
| <b>Total Constable Precinct 4</b>                            |                                         | 356,886                               | 356,886 | 347,803                         | 2,003                         |  |  |  |  |
| Constable Precinct 2                                         |                                         |                                       | 005.500 | 222 400                         | 2,239                         |  |  |  |  |
| Wages And Fringe Benefits                                    |                                         | 235,728                               | 235,728 | 233,489                         | 150                           |  |  |  |  |
| Postage                                                      |                                         | 300                                   | 300     | 150                             | 600                           |  |  |  |  |
| Dues And Memberships                                         |                                         | 600                                   | 600     | 002                             | 197                           |  |  |  |  |
| Training And Education                                       |                                         | 1,000                                 | 1,000   | 803                             |                               |  |  |  |  |
| Equipment Rental                                             |                                         | 1,250                                 | 1,250   | 105                             | 1,146                         |  |  |  |  |
| Uniforms                                                     |                                         | 1,200                                 | 1,700   | 1,661                           | 39                            |  |  |  |  |
| Fuel And Lubricants                                          |                                         | 3,000                                 | 5,500   | 4,295                           | 1,205                         |  |  |  |  |
| Materials And Supplies                                       |                                         | 1,500                                 | 1,500   | 583                             | 917                           |  |  |  |  |
| Repairs And Maintenance Equipment                            |                                         | 5,000                                 | 2,500   |                                 | 2,500                         |  |  |  |  |
| Repairs And Maintenance Vehicles                             |                                         | 4,000                                 | 3,500   | 1,343                           | 2,157                         |  |  |  |  |
| Total Constable Precinct 2                                   | •                                       | 253,578                               | 253,578 | 242,428                         | 11,150                        |  |  |  |  |
|                                                              |                                         |                                       |         |                                 | Continued                     |  |  |  |  |

|                                                 |     | 2003      |              |              |                                           |
|-------------------------------------------------|-----|-----------|--------------|--------------|-------------------------------------------|
|                                                 |     |           |              |              | Variance With<br>Final Budget<br>Positive |
|                                                 |     |           | Amounts      | Actual       | (Negative)                                |
|                                                 |     | Original  | <u>Final</u> | Amounts      | (Negative)                                |
| PUBLIC SAFETY:                                  |     |           |              |              |                                           |
| Justice Center Security                         |     |           | 105.020      | 226 160      | 79,879                                    |
| Wages And Fringe Benefits                       |     | 413,039   | 406,039      | 326,160      |                                           |
| Administrative Travel                           |     | 6,000     | 6,000        | 1 001        | 6,000<br>909                              |
| Equipment Rental                                |     | 2,000     | 2,000        | 1,091        |                                           |
| Professional Services                           |     | 20,000    | 27,000       | 21,234       | 5,766                                     |
| Uniforms                                        |     | 7,000     | 7,000        | 6,367        | 634                                       |
| Fuel And Lubricants                             |     | 2,000     | 2,000        | 85           | 1,915                                     |
| Materials And Supplies                          |     | 2,000     | 2,000        | 1,871        | 129                                       |
| Repairs And Maintenance Vehicles                |     | 3,000     | 3,000        | 440          | 2,560                                     |
| Total Justice Center Security                   |     | 455,039   | 455,039      | 357,246      | 97,793                                    |
| Public Safety Expenditures                      |     | 6,980,017 | 6,857,154    | 6,368,887    | 488,267                                   |
| Less Capital Outlay                             |     |           |              | 6060.007     | 400.267                                   |
| <b>Total Current Public Safety Expenditures</b> | \$  | 6,980,017 | 6,857,154    | 6,368,887    | 488,267                                   |
|                                                 |     |           |              |              |                                           |
| JUSTICE SYSTEM:                                 |     |           |              |              |                                           |
| 49th District Judge's Office                    |     | 324,964   | 324,964      | 324,952      | 12                                        |
| Wages And Fringe Benefits                       |     | 4,000     | 2,384        | 570          | 1,814                                     |
| Administrative Travel                           |     | 1,500     | 1,500        | 598          | 902                                       |
| Postage                                         |     | 5,000     | 8,500        | 8,409        | 91                                        |
| Books And Subscriptions                         |     |           | 4,000        | 3,514        | 486                                       |
| Training And Education                          |     | 4,000     | 5,000        | 4,278        | 722                                       |
| Materials And Supplies                          |     | 5,000     | 3,950        | 2,466        | 1,484                                     |
| Repairs And Maintenance Equipment               |     | 5,950     | 350,298      | 344,787      | 5,511                                     |
| Total 49th District Judge's Office              | ce  | 350,414   | 330,296      | 344,767      | 5,511                                     |
| 111th District Judge's Office                   |     | 226 200   | 227 400      | 227 404      | 5                                         |
| Wages And Fringe Benefits                       |     | 326,380   | 327,499      | 327,494      | 935                                       |
| Administrative Travel                           |     | 4,000     | 4,000        | 3,065<br>391 | 609                                       |
| Postage                                         |     | 1,000     | 1,000<br>500 | 360          | 140                                       |
| Dues And Memberships                            |     | 500       |              |              | 49                                        |
| Books And Subscriptions                         |     | 5,000     | 3,881        | 3,832        | 610                                       |
| Training And Education                          |     | 4,000     | 4,000        | 3,390        | 34                                        |
| Materials And Supplies                          |     | 5,500     | 4,212        | 4,178        | 34                                        |
| Minor Apparatus And Tools                       |     |           | 1,288        | 1,288        | 2.000                                     |
| Repairs And Maintenance Equipment               |     | 6,000     | 6,000        | 2,200        | 3,800                                     |
| Total 111th District Judge's Off                | ice | 352,380   | 352,380      | 346,198      | 6,182                                     |
| 341st District Judge's Office                   |     |           |              |              |                                           |
| Wages And Fringe Benefits                       |     | 329,562   | 329,901      | 329,897      | 4                                         |
| Administrative Travel                           |     | 4,000     | 3,661        | 3,288        | 373                                       |
| Postage                                         |     | 1,500     | 1,500        | 841          | 659                                       |
| Books And Subscriptions                         |     | 3,000     | 3,000        | 2,930        | 70                                        |
| Training And Education                          |     | 4,000     | 4,000        | 3,038        | 962                                       |
| Materials And Supplies                          |     | 5,500     | 5,500        | 4,720        | 780                                       |
| Repairs And Maintenance Equipment               |     | 6,500     | 6,500        | 4,111        | 2,389                                     |
| Total 341st District Judge's Off                | ice | 354,062   | 354,062      | 348,824      | 5,238                                     |
| 406th District Court                            |     |           |              |              |                                           |
| Wages And Fringe Benefits                       |     | 306,155   | 309,516      | 309,512      | 4                                         |
| Administrative Travel                           |     | 4,000     | 4,000        | 4,000        |                                           |
|                                                 |     | 1,500     | 916          | 530          | 386                                       |
| Postage                                         |     | 3,500     | 2,532        | 2,531        | 1                                         |
| Books And Subscriptions                         |     | 4,000     | 3,954        | 3,953        | 1                                         |
| Training And Education Materials And Supplies   |     | 6,000     | 5,581        | 5,581        |                                           |
| Matamala And Supplied                           |     | 0,000     | -,           | - ,          |                                           |

|                                                       |          | 3               |                |                                           |  |
|-------------------------------------------------------|----------|-----------------|----------------|-------------------------------------------|--|
|                                                       | Budgeted |                 | Actual         | Variance With<br>Final Budget<br>Positive |  |
|                                                       | Original | Final           | Amounts        | (Negative)                                |  |
| JUSTICE SYSTEM:                                       |          |                 |                |                                           |  |
| 406th District Court-Continued                        |          |                 |                |                                           |  |
| Repairs And Maintenance Equipment                     | 5,000    | 3,656           | 3,656          |                                           |  |
| Total 406th District Court                            | 330,155  | 330,155         | 329,763        | 392                                       |  |
| County Court-At-Law                                   |          |                 |                |                                           |  |
| Wages And Fringe Benefits                             | 437,587  | 438,703         | 438,700        | 3                                         |  |
| Administrative Travel                                 | 4,000    | 4,300           | 4,230          | 70                                        |  |
| Postage                                               | 1,500    | 406             | 208            | 198                                       |  |
| Books And Subscriptions                               | 3,000    | 1,584           | 1,517          | 67                                        |  |
| Training And Education                                | 4,000    | 4,200           | 3,960          | 240                                       |  |
| Materials And Supplies                                | 5,000    | 4,800           | 3,271          | 1,529                                     |  |
| Repairs And Maintenance Equipment                     | 5,000    | 5,000           | 110            | 4,890                                     |  |
| Total County Court-At-Law                             | 460,087  | 458,993         | 451,995        | 6,998                                     |  |
| County Court-At-Law 2                                 |          |                 |                |                                           |  |
| Wages And Fringe Benefits                             | 441,675  | 446,158         | 446,154        | 4                                         |  |
| Administrative Travel                                 | 4,000    | 4,000           | 4,000          |                                           |  |
| Postage                                               | 1,500    | 1,053           | 1,052          | 1                                         |  |
|                                                       | 3,500    | 2,792           | 2,791          | 1                                         |  |
| Books And Subscriptions                               | 4,000    | 4,764           | 4,763          | 1                                         |  |
| Training And Education Materials And Supplies         | 5,000    | 4,171           | 4,170          | 1                                         |  |
| Minor Apparatus And Tools                             | 2,000    | 576             | 576            |                                           |  |
| Repairs And Maintenance Equipment                     | 4,000    | 1,255           | 1,255          |                                           |  |
| Total County Court-At-Law #2                          | 463,675  | 464,769         | 464,762        | 7                                         |  |
|                                                       | ,,,,,,,, |                 |                |                                           |  |
| Tax Cases Processing Department                       | 36,337   | 36,453          | 36,451         | 2                                         |  |
| Wages And Fringe Benefits                             | 36,337   | 36,453          | 36,451         | 2                                         |  |
| Total Tax Cases Processing Department                 | 50,557   | 20,100          |                |                                           |  |
| Justice Of The Peace, Precinct 1 Place 1              | 243,755  | 243,755         | 237,377        | 6,378                                     |  |
| Wages And Fringe Benefits                             | 4,500    | 4,500           | 704            | 3,796                                     |  |
| Administrative Travel                                 | 2,000    | 2,000           | 1,804          | 196                                       |  |
| Postage                                               |          | 1,000           | 309            | 691                                       |  |
| Books And Subscriptions                               | 1,000    |                 | 25             | 14,975                                    |  |
| Professional Services                                 | 15,000   | 15,000<br>7,000 | 6,358          | 642                                       |  |
| Materials And Supplies                                | 7,000    |                 | 0,338          | 2,500                                     |  |
| Minor Apparatus And Tools                             | 2,500    | 2,500           |                | 3,000                                     |  |
| Repairs And Maintenance Equipment                     | 3,000    | 3,000           | 246,578        | 32,177                                    |  |
| <b>Total Justice Of The Peace, Precinct 1 Place 1</b> | 278,755  | 278,755         | 240,376        | 32,177                                    |  |
| Justice Of The Peace, Precinct 1 Place 2              | 245.260  | 245 260         | 244 354        | 906                                       |  |
| Wages And Fringe Benefits                             | 245,260  | 245,260         | 244,354<br>671 | 2,273                                     |  |
| Administrative Travel                                 | 3,000    | 2,944           |                | 2,213                                     |  |
| Postage                                               | 2,000    | 2,000           | 2,000          | 500                                       |  |
| Books And Subscriptions                               | 500      | 500             |                | 445                                       |  |
| Equipment Rental                                      | 500      | 500             | 55             |                                           |  |
| Professional Services                                 | 16,000   | 15,100          | 13,816         | 1,284                                     |  |
| Materials And Supplies                                | 6,000    | 5,247           | 5,246          | 1                                         |  |
| Minor Apparatus And Tools                             |          | 1,709           | 1,683          | 26                                        |  |
| Repairs And Maintenance Equipment                     | 2,600    | 2,600           | 1,745          | 855                                       |  |
| Total Justice of the Peace, Precinct 1 Place 2        | 275,860  | 275,860         | 269,570        | 6,290                                     |  |
| Justice Of The Peace, Precinct 2 Place1               |          |                 |                |                                           |  |
| Wages And Fringe Benefits                             | 186,898  | 187,859         | 187,855        | 4                                         |  |
| Administrative Travel                                 | 4,000    | 3,039           | 1,298          | 1,741                                     |  |
| Postage                                               | 1,500    | 1,500           | 1,500          |                                           |  |
| Equipment Rental                                      | 1,000    | 1,000           | 99             | 901                                       |  |
| -1-r                                                  |          |                 |                | Continued                                 |  |

|                                                                                   |                      | 2003    |         |                                           |
|-----------------------------------------------------------------------------------|----------------------|---------|---------|-------------------------------------------|
|                                                                                   | Dudantad             | Amounto | Actual  | Variance With<br>Final Budget<br>Positive |
|                                                                                   | Budgeted<br>Original | Final   | Amounts | (Negative)                                |
| TIOTH ON ON OTHER A                                                               | Original             | 1 11101 | THIOUNG | (Ivegaure)                                |
| USTICE SYSTEM:  Justice Of The Peace, Precinct 2 Place1-Continued                 |                      |         |         |                                           |
|                                                                                   | 16,899               | 16,899  | 9,196   | 7,703                                     |
| Professional Services                                                             | 4,000                | 4,000   | 3,070   | 930                                       |
| Materials And Supplies                                                            | 2,000                | 2,000   | 756     | 1,244                                     |
| Repairs And Maintenance Equipment  Total Justice Of The Peace, Precinct 2 Place 1 | 216,297              | 216,297 | 203,774 | 12,523                                    |
|                                                                                   | 210,277              | 210,22  |         |                                           |
| Justice Of The Peace, Precinct 2 Place2                                           | 136,611              | 136,611 | 135,797 | 814                                       |
| Wages And Fringe Benefits                                                         | 4,000                | 3,000   | 2,919   | 81                                        |
| Administrative Travel                                                             | 1,500                | 1,500   | 1,500   |                                           |
| Postage                                                                           | 1,000                | 1,000   | 95      | 906                                       |
| Equipment Rental                                                                  | 16,899               | 16,899  |         | 16,899                                    |
| Professional Services                                                             | 4,000                | 6,500   | 5,036   | 1,464                                     |
| Materials And Supplies                                                            | 2,000                | 500     | 184     | 316                                       |
| Repairs And Maintenance Equipment  Total Justice Of The Peace, Precinct 2 Place 2 | 166,010              | 166,010 | 145,530 | 20,480                                    |
|                                                                                   | 100,010              | 100,010 |         |                                           |
| Justice Of The Peace, Precinct 3                                                  | 126,838              | 126,986 | 126,984 | 2                                         |
| Wages And Fringe Benefits                                                         | 1,000                | 600     | 544     | 56                                        |
| Administrative Travel                                                             | 1,600                | 1,452   | 1,407   | 45                                        |
| Local Mileage                                                                     | 700                  | 1,100   | 1,100   |                                           |
| Postage                                                                           | 300                  | 300     | 124     | 176                                       |
| Dues And Memberships                                                              | 2,000                | 1,000   | 841     | 159                                       |
| Training And Education                                                            | 264                  | 264     | 55      | 209                                       |
| Equipment Rental                                                                  | 2,000                | 2,000   | 997     | 1,003                                     |
| Fuel And Lubricants                                                               | 4,000                | 4,000   | 3,322   | 678                                       |
| Materials And Supplies                                                            | 1,500                | 2,200   | 2,079   | 121                                       |
| Repairs And Maintenance Equipment                                                 | 1,500                | 1,800   | 1,492   | 308                                       |
| Repairs And Maintenance Vehicle Total Justice Of The Peace, Precinct 3            | 141,702              | 141,702 | 138,947 | 2,755                                     |
|                                                                                   | 141,702              | 111,702 |         |                                           |
| Justice Of The Peace, Precinct 4                                                  | 286,483              | 286,483 | 285,671 | 812                                       |
| Wages And Fringe Benefits                                                         | 2,364                | 2,364   | 1,208   | 1,156                                     |
| Administrative Travel                                                             | 4,000                | 4,000   | 4,000   | - ,-                                      |
| Postage                                                                           | 500                  | 500     | 418     | 82                                        |
| Equipment Rental                                                                  | 14,085               | 14,085  | 12,156  | 1,929                                     |
| Professional Services                                                             | 9,000                | 9,000   | 8,219   | 781                                       |
| Materials And Supplies                                                            | 2,500                | 2,500   | 872     | 1,628                                     |
| Repairs And Maintenance Equipment  Total Justice Of The Peace, Precinct 4         | 318,932              | 318,932 | 312,544 | 6,388                                     |
|                                                                                   | 510,752              | 010,702 |         |                                           |
| Judicial General                                                                  | 2,000                |         |         |                                           |
| Administrative Travel                                                             | 35,000               | 244     | 242     | 3                                         |
| Transcripts                                                                       | 33,000               | 13,900  | 13,900  | 1                                         |
| Transcripts 49th                                                                  |                      | 11,434  | 11,434  |                                           |
| Transcripts 341st                                                                 |                      | 5,087   | 5,086   | 1                                         |
| Transcripts 406th                                                                 |                      | 591     | 591     | 1                                         |
| Transcripts CC1                                                                   | 64,500               | 7,625   |         | 7,625                                     |
| Court Appointed Attorney/Fee                                                      | 04,500               | 3,760   | 3,760   | ,                                         |
| Court Appointed Attorney 111th                                                    |                      | 3,000   | 3,000   |                                           |
| Court Appointed Attorney 341st                                                    |                      | 115,103 | 115,102 | 1                                         |
| Court Appointed Attorney 406th                                                    |                      | 11,800  | 11,800  | -                                         |
| Court Appointed Attorney CCL                                                      |                      | 15,950  | 15,950  |                                           |
| C                                                                                 |                      |         | 10,000  |                                           |
| Court Appointed Attorney CCL                                                      | 22 000               | 15,750  | •       |                                           |
| Court Appointed Attorney CCL Visiting Judge Visiting Judge 49th                   | 22,000               | 2,417   | 2,417   |                                           |

|                                   |           | 200         | )3        |                               |
|-----------------------------------|-----------|-------------|-----------|-------------------------------|
|                                   |           |             |           | Variance With<br>Final Budget |
|                                   | Budgeted  | d Amounts   | Actual    | Positive                      |
|                                   | Original  | Final       | Amounts   | (Negative)                    |
| JUSTICE SYSTEM:                   |           |             |           |                               |
| Judicial General-Continued        |           | 1,974       | 1,974     |                               |
| Visiting Judge 111th              |           | 1,451       | 1,450     |                               |
| Visiting Judge 341st              |           | 1,451       | 1,456     |                               |
| Visiting Judge 406th              |           | 3,131       | 3,131     |                               |
| Visiting Judge CCL 1              |           |             | 1,490     |                               |
| Visiting Judge CCL 2              |           | 1,491<br>99 | 98        |                               |
| Visiting Judge Court Master       | 5 000     |             |           |                               |
| Witness Expenditures              | 5,000     | 2,279       | 2,279     | 122                           |
| Court Interpreter/Reporter        | 125,000   | 597         | 475       | 122                           |
| Court Interpreter/Reporter 49th   |           | 11,082      | 11,082    | 1                             |
| Court Interpreter/Reporter 111th  |           | 2,445       | 2,444     | 1                             |
| Court Interpreter/Reporter 341st  |           | 1,506       | 1,505     | 1                             |
| Court Interpreter/Reporter 406th  |           | 1,740       | 1,739     | 1                             |
| Court Interpreter/Reporter CCL    |           | 3,316       | 3,315     | 1                             |
| Court Interpreter/Reporter CCL    |           | 5,199       | 5,198     | 1                             |
| Capital Murder Cases              | 100,000   |             |           | 50.5                          |
| Evaluation Services               | 30,000    | 14,280      | 13,755    | 525                           |
| Expert Witness                    |           | 533         |           | 533                           |
| Expert Witness 49th               |           | 7,390       | 7,390     |                               |
| Expert Witness 341st              |           | 7,923       | 7,923     |                               |
| Expert Witness CC1                |           | 2,025       | 2,025     |                               |
| Expert Witness CC2                |           | 2,690       | 2,690     |                               |
| Investigation Expenditure         |           | 1,080       | 1,080     |                               |
| Litigation Expense                |           | 25          |           | 25                            |
| Litigation Expense 49th           |           | 1,775       | 1,775     |                               |
| Litigation Expense 341st          |           | 5,480       | 5,480     |                               |
| Litigation Expense CC1            |           | 4,623       | 4,623     |                               |
| Litigation Expense CC2            |           | 475         | 475       |                               |
| Indigent Legal Service            | 300,000   | 22,104      |           | 22,104                        |
| Indigent Legal Service 49th       |           | 36,052      | 36,051    | 1                             |
| Indigent Legal Service 341st      |           | 40,502      | 40,502    |                               |
| Indigent Legal Service 406th      |           | 877         | 877       |                               |
| Indigent Legal Service CCL1       |           | 204,105     | 204,105   |                               |
| Indigent Legal Service CCL2       |           | 327,692     | 327,691   | 1                             |
| Indigent Legal Service Juvenile   |           | 97,225      | 97,225    |                               |
| Indigent Defendants JPs           |           | 888         | 888       | 1                             |
| Total Judicial General            | 683,500   | 1,006,820   | 975,871   | 30,949                        |
| District Attorney                 |           |             |           | 42.004                        |
| Wages And Fringe Benefits         | 2,489,764 | 2,485,387   | 2,441,394 | 43,994                        |
| Administrative Travel             | 12,600    | 13,741      | 13,741    | •                             |
| Office Supplies                   |           | 56          | 55        | . 1                           |
| Postage                           | 3,000     | 3,344       | 3,344     |                               |
| Dues And Memberships              | 2,500     | 5,497       | 5,497     | . •                           |
| Books And Subscriptions           | 9,000     | 11,611      | 11,610    | 1                             |
| Training And Education            | 16,800    | 16,521      | 16,521    |                               |
| Equipment Rental                  | 10,000    | 8,015       | 8,015     | -                             |
| Professional Services             | 8,800     | 18,882      | 18,881    | 1                             |
| Fuel And Lubricants               | 5,600     | 5,125       | 5,124     | 1                             |
| Materials And Supplies            | 16,000    | 16,841      | 16,840    | 1                             |
| Repairs And Maintenance Equipment | 15,000    | 6,038       | 6,037     | 1                             |
| Repairs And Maintenance Vehicle   | 4,500     | 2,506       | 2,505     | 12.000                        |
| Total District Attorney           | 2,593,564 | 2,593,564   | 2,549,566 | 43,998<br>Continued           |

|                                   |           | 200       | 03        |                               |
|-----------------------------------|-----------|-----------|-----------|-------------------------------|
|                                   |           |           |           | Variance With<br>Final Budget |
|                                   |           | d Amounts | Actual    | Positive                      |
|                                   | Original  | Final     | Amounts   | (Negative)                    |
| JUSTICE SYSTEM:                   |           |           |           |                               |
| County Attorney                   |           |           |           |                               |
| Wages And Fringe Benefits         | 1,577,024 | 1,577,602 | 1,387,074 | 190,528                       |
| Administrative Travel             | 4,000     | 3,191     | 3,190     | 1                             |
| Local Mileage                     | 1,000     | 100       | 22        | 78                            |
| Postage                           | 1,500     | 1,600     | 1,568     | 32                            |
| Dues And Memberships              | 3,500     | 3,500     | 3,500     |                               |
| Books And Subscriptions           | 3,100     | 4,075     | 4,072     | 3                             |
| Training And Education            | 13,000    | 16,733    | 16,732    | 1                             |
| Equipment Rental                  | 4,000     | 1,727     | 1,726     | 1                             |
| Professional Services             | 2,500     | 1,900     | 1,859     | 41                            |
| Witness Expenditures              | 2,500     |           |           |                               |
| Fuel And Lubricants               | 2,600     | 2,950     | 2,873     | 77                            |
| Materials And Supplies            | 10,000    | 12,196    | 12,195    | . 1                           |
| Minor Apparatus And Tools         |           | 219       | 219       |                               |
| Repairs And Maintenance Equipment | 4,000     | 3,031     | 3,030     | 1                             |
| Repairs And Maintenance Dehicle   | 2,500     | 2,978     | 2,834     | 144                           |
| <u> </u>                          | 1,631,224 | 1,631,802 | 1,440,895 | 190,907                       |
| Total County Attorney             | 1,031,224 | 1,031,002 | 1,110,000 |                               |
| Public Defender                   | 1,388,727 | 1,373,149 | 1,330,252 | 42,897                        |
| Wages And Fringe Benefits         | 1,388,727 | 12,000    | 11,934    | 66                            |
| Administrative Travel             | 2,000     | 1,898     | 1,107     | 791                           |
| Local Mileage                     | 2,000     | 102       | 1,107     | 1                             |
| Office Supplies                   | 1 000     |           | 866       | 134                           |
| Postage                           | 1,000     | 1,000     |           | 56                            |
| Dues And Memberships              | 5,000     | 3,000     | 2,944     | 1.053                         |
| Books And Subscriptions           | 6,000     | 9,000     | 7,947     | 1,033                         |
| Training And Education            | 6,000     | 5,000     | 4,831     |                               |
| Equipment Rental                  | 1,000     | 350       | 336       | 14                            |
| Professional Services             | 4,000     | 7,926     | 7,638     | 288                           |
| Witness Expenditures              | 1,000     | 675       | 675       | 22                            |
| Materials And Supplies            | 8,000     | 7,850     | 7,828     | 22                            |
| Minor Apparatus And Tools         |           | 150       | 120       | 30                            |
| Repairs And Maintenance Equipment | 2,000     | 2,000     | 1,818     | 182                           |
| Other Litigation Expense          |           | 49        | 49        |                               |
| Total Public Defender             | 1,439,727 | 1,424,149 | 1,378,446 | 45,703                        |
| District Clerk                    |           |           |           |                               |
| Wages And Fringe Benefits         | 1,151,703 | 1,198,446 | 1,181,042 | 17,404                        |
| Administrative Travel             | 8,000     | 8,000     | 5,308     | 2,692                         |
| Local Mileage                     | 600       | 600       | 600       |                               |
| Postage                           | 26,000    | 26,000    | 23,384    | 2,616                         |
| Dues And Memberships              | 200       | 200       | 155       | 45                            |
| Books And Subscriptions           | 1,500     | 1,500     | 628       | 872                           |
| Training And Education            | 10,000    | 10,000    | 2,570     | 7,430                         |
| Materials And Supplies            | 39,000    | 39,000    | 36,286    | 2,714                         |
| Minor Apparatus And Tools         | 23,000    | 429       | 429       |                               |
| Repairs And Maintenance Equipment | 6,000     | 5,571     | 4,376     | 1,195                         |
| Total District Clerk              | 1,243,003 | 1,289,746 | 1,254,778 | 34,968                        |
|                                   | 1,273,003 | _,,,      | -,, ,,    | , ,                           |
| District Clerk Central Jury       | 167,537   | 167,537   | 162,516   | 5,021                         |
| Wages And Fringe Benefits         |           |           | 3,067     | 933                           |
| Administrative Travel             | 4,000     | 4,000     |           | 733                           |
| Postage                           | 17,600    | 17,600    | 17,600    | 124                           |
| Materials And Supplies            | 12,000    | 11,945    | 11,821    |                               |
|                                   |           |           |           | Continued                     |

|                                                    |          | 200     | )3      | 37                            |
|----------------------------------------------------|----------|---------|---------|-------------------------------|
|                                                    |          |         |         | Variance With<br>Final Budget |
|                                                    | Budgeted |         | Actual  | Positive                      |
|                                                    | Original | Final   | Amounts | (Negative)                    |
| JUSTICE SYSTEM:                                    |          |         |         |                               |
| District Clerk Central Jury-Continued              |          |         |         |                               |
| Repairs And Maintenance Equipment                  | 2,500    | 2,555   | 2,555   |                               |
| Central Jury Petit Juror                           | 125,000  | 125,000 | 122,007 | 2,993                         |
| Jurors - Other Expenses                            | 20,000   | 20,000  | 12,414  | 7,586                         |
| Total District Clerk Central Jury                  | 348,637  | 348,637 | 331,980 | 16,657                        |
| County Clerk                                       |          |         |         |                               |
| Wages And Fringe Benefits                          | 626,883  | 638,095 | 638,093 | 2                             |
| Postage                                            | 8,000    | 11,117  | 11,117  |                               |
| Dues And Memberships                               | 105      |         |         |                               |
| Books And Subscriptions                            | 700      |         |         |                               |
|                                                    | 3,000    | 6,705   | 6,705   |                               |
| Training And Education                             | 3,000    | 8,133   | 8,133   |                               |
| Equipment Rental                                   | 19,000   | 13,858  | 13,858  |                               |
| Materials And Supplies                             | 17,000   | 959     | 958     | 1                             |
| Minor Apparatus And Tools                          | 4,000    | 4,151   | 4,150   | 1                             |
| Repairs And Maintenance Equipment                  | 661,688  | 683,018 | 683,014 | 4                             |
| Total County Clerk                                 | 001,000  | 005,010 | 000,011 |                               |
| Law Library                                        | 76,489   | 76,566  | 76,563  | 3                             |
| Wages And Fringe Benefits                          | 70,000   | 65,000  | 63,990  | 1,010                         |
| Books And Subscriptions                            | 1,100    | 1,023   | 807     | 216                           |
| Materials And Supplies                             | 1,100    | 5,000   | 4,966   | 34                            |
| Minor Apparatus And Tools                          | 500      | 500     | 4,500   | 500                           |
| Repairs And Maintenance Equipment                  | 500      |         | 146,326 | 1,763                         |
| Total Law Library                                  | 148,089  | 148,089 | 140,320 | 1,705                         |
| Bail Bond Board                                    | 20.500   | 22.520  | 25.615  | 6,913                         |
| Wages And Fringe Benefits                          | 32,528   | 32,528  | 25,615  | 0,913                         |
| Materials And Supplies                             | 350      | 350     | 350     | 6,913                         |
| Total Bail Bond Board                              | 32,878   | 32,878  | 25,965  | 0,913                         |
| General Operations-Administration Of Justice       |          |         | 0.050   |                               |
| Judicial District Fees                             | 9,350    | 9,350   | 9,350   |                               |
| Autopsies                                          | 175,000  | 18,137  | 2,500   | 15,637                        |
| Autopsies JP Pct 1 Pl1                             |          | 51,755  | 51,755  |                               |
| Autopsies JP Pct 1 Pl2                             |          | 36,610  | 36,610  |                               |
| Autopsies JP Pct 2                                 |          | 13,474  | 13,474  |                               |
| Autopsies JP Pct 3                                 |          | 4,610   | 4,610   |                               |
| Autopsies JP Pct 4                                 |          | 75,169  | 75,169  |                               |
| Autopsies JP Pct 2 Pl2                             |          | 77,245  | 77,245  |                               |
| Total General Operations-Administration Of Justice | 184,350  | 286,350 | 270,713 | 15,637                        |
| Pre Trial Services                                 |          |         |         |                               |
| Wages And Fringe Benefits                          | 280,037  | 314,142 | 287,018 | 27,124                        |
| Local Mileage                                      | 1,200    | 1,200   |         | 1,200                         |
| Postage                                            | 1,200    | 1,200   | 19      | 1,181                         |
| Dues And Memberships                               | 50       | 50      |         | 50                            |
| -                                                  | 4,500    | 4,500   | 1,891   | 2,609                         |
| Training And Education Equipment Rental            | 900      | 900     | 484     | 416                           |
|                                                    | 6,000    | 6,000   | 5,913   | 87                            |
| Printing Supplies                                  | 0,000    | 15,000  |         | 15,000                        |
| Professional Services                              | 5,600    | 4,897   | 3,977   | 920                           |
| Materials And Supplies                             | 5,000    | 703     | 703     |                               |
| Minor Apparatus And Tools                          | 3,800    | 3,800   | 314     | 3,486                         |
| Repairs And Maintenance Equipment                  |          |         | 300,319 | 52,073                        |
| Total Pre Trial Services                           | 303,287  | 352,392 | 300,319 | 22,013                        |

|                                                 |                  | 20                 |                   |                        |  |
|-------------------------------------------------|------------------|--------------------|-------------------|------------------------|--|
|                                                 |                  |                    |                   | Variance With          |  |
|                                                 |                  |                    |                   | Final Budget           |  |
|                                                 |                  | d Amounts<br>Final | Actual<br>Amounts | Positive<br>(Negative) |  |
|                                                 | Original         | Final              | Alloults          | (Ivegative)            |  |
| JUSTICE SYSTEM: Juvenile Probation              |                  |                    |                   |                        |  |
|                                                 | 1,442,290        | 1,423,315          | 1,417,327         | 5,988                  |  |
| Wages And Fringe Benefits Administrative Travel | 1,500            | 1, .20,515         | -,                |                        |  |
|                                                 | 1,800            | 2,250              | 2,250             |                        |  |
| Car Allowance                                   | 2,500            | 908                | 907               | . 1                    |  |
| Transportation Juvenile                         | 6,500            | 6,238              | 6,227             | 11                     |  |
| Office Supplies                                 | 2,000            | 1,154              | 1,153             | 1                      |  |
| Postage                                         | 1,500            | 1,500              | 1,500             | _                      |  |
| Advertising                                     | 3,000            | 3,030              | 3,030             |                        |  |
| Training And Education                          | 6,000            | 4,131              | 4,039             | 92                     |  |
| Equipment Rental                                |                  |                    | 55,070            | 8                      |  |
| Professional Services                           | 55,088           | 55,078             |                   | 0                      |  |
| Utilities                                       | 32,336           | 48,424             | 48,424            | 3                      |  |
| Uniforms                                        | 1,600            | 1,540              | 1,537             | 3                      |  |
| Materials And Supplies                          | 4,000            | 4,054              | 4,054             | _                      |  |
| Medicines                                       | 3,000            | 2,310              | 2,305             | 5                      |  |
| Laundry and Linen                               | 800              | 99                 | 99                | _                      |  |
| Repairs And Maintenance Building                | 7,000            | 15,295             | 15,294            | 1                      |  |
| Repairs And Maintenance Equipment               | 5,000            | 7,925              | 7,917             | 8                      |  |
| Repairs And Maintenance Vehicle                 | 4,500            | 3,573              | 3,573             | 1                      |  |
| Janitorial Supplies                             | 4,000            | 3,850              | 3,686             | 164                    |  |
| Medical Services                                | 6,000            | 5,740              | 5,709             | 30                     |  |
| Total Juvenile Probation                        | 1,590,414        | 1,590,414          | 1,584,102         | 6,312                  |  |
| Justice System Expenditures                     | 14,605,027       | 15,132,525         | 14,581,697        | 550,828                |  |
| Less Capital Outlay                             |                  | **                 |                   |                        |  |
| Total Current Justice System Expenditures       | \$<br>14,605,027 | 15,132,525         | 14,581,697        | 550,828                |  |
| HEALTH AND HUMAN SERVICES:                      |                  |                    |                   |                        |  |
| Indigent Health Care                            |                  |                    |                   |                        |  |
| Physician Services                              | 300,000          | 365,819            | 361,999           | 3,820                  |  |
| Optional Sevices                                | 87,500           |                    |                   |                        |  |
| Prescription Drugs                              | 400,000          | 396,219            | 396,219           |                        |  |
| Hospital Inpatient Svcs                         | 650,000          | 1,306,218          | 1,306,218         |                        |  |
| Hospital Outpatient Svc                         | 600,000          | 806,212            | 806,211           | 1                      |  |
| Laboratory/X-ray Servic                         | 62,500           | 108,742            | 108,741           | 1                      |  |
|                                                 | 2,100,000        | 2,983,210          | 2,979,388         | 3,822                  |  |
| Total Indigent Health Care                      | 2,100,000        | 2,705,210          | 2,7.7,000         | -,                     |  |
| Indigent Services Program                       | 582,491          | 582,491            | 570,742           | 11,749                 |  |
| Wages And Fringe Benefits                       | 5,500            | 3,250              | 3,226             | 24                     |  |
| Administrative Travel                           |                  | 2,250              | 2,217             | 33                     |  |
| Postage                                         | 2,000            |                    | 2,217             | 273                    |  |
| Books And Subscriptions                         | 550              | 550                | 55                | 245                    |  |
| Equipment Rental                                | 300              | 300                |                   | 243                    |  |
| Professional Services                           | 1,700            | 1,700              | 1,700             | 198                    |  |
| Fuel And Lubricants                             | 1,500            | 1,500              | 1,302             |                        |  |
| Materials And Supplies                          | 5,000            | 6,000              | 5,057             | 943                    |  |
| Repairs And Maintenance Equipment               | 4,000            | 5,700              | 5,181             | 519                    |  |
| Repairs And Maintenance Vehicle                 | 1,000            | 300                | 286               | 14                     |  |
| Janitorial Supplies                             | 300              | 300                | 209               | 91                     |  |
| Indigent Medical                                | 3,000            | 3,000              | 2,572             | 428                    |  |
| Indigent Burials                                | 75,000           | 115,000            | 95,221            | 19,779                 |  |
| Indigent Utilities                              | 10,000           | 10,000             | 9,711             | 289                    |  |
|                                                 |                  | 0.000              | 7,984             | 16                     |  |
| Indigent Rents                                  | 8,000            | 8,000              | 705,740           | 34,601                 |  |

#### GENERAL FUND

|                                                                                          | Dudanta      | 200                | Actual    | Variance With<br>Final Budget<br>Positive |
|------------------------------------------------------------------------------------------|--------------|--------------------|-----------|-------------------------------------------|
|                                                                                          | Original     | l Amounts<br>Final | Amounts   | (Negative)                                |
| HEALTH AND HUMAN SERVICES:                                                               | Original     |                    |           | (I vogali vo)                             |
| Child Welfare                                                                            |              |                    |           |                                           |
| Clothing Allowance                                                                       | 25,000       | 25,000             | 23,403    | 1,597                                     |
| Total Child Welfare                                                                      | 25,000       | 25,000             | 23,403    | 1,597                                     |
| General Operations-Health & Welfare                                                      |              |                    |           |                                           |
| City Health Contract                                                                     | 133,600      | 133,600            | 133,000   | 600                                       |
| Animal Protective Socie                                                                  | 32,000       | 32,000             | 32,000    |                                           |
| Animal Damage Control M                                                                  | 21,600       | 21,600             | 21,600    |                                           |
| Fire Protection & Ems S                                                                  | 450,000      | 450,000            | 450,000   |                                           |
| Gateway Community Healt                                                                  | 150,000      | 150,000            | 150,000   |                                           |
| Total General Operations - Health & Welfare                                              | 787,200      | 787,200            | 786,600   | 600                                       |
| Veteran's Service Office                                                                 |              |                    |           |                                           |
| Wages And Fringe Benefits                                                                | 115,343      | 115,756            | 115,752   | 4                                         |
| Administrative Travel                                                                    | 3,000        | 2,587              | 2,051     | 536                                       |
| Postage                                                                                  | 1,000        | 1,000              | 1,000     |                                           |
| Dues And Memberships                                                                     | 300          | 300                | 252       | 48                                        |
| Training And Education                                                                   | 500          | 500                | 500       |                                           |
| Materials And Supplies                                                                   | 4,000        | 3,395              | 2,745     | 650                                       |
| Minor Apparatus And Tools                                                                |              | 605                | 605       | 200                                       |
| Repairs And Maintenance Equipment                                                        | 1,500        | 1,500              | 1,101     | 399                                       |
| Total Veteran's Service Office                                                           | 125,643      | 125,643            | 124,006   | 1,637                                     |
| Health And Human Services Expenditures                                                   | 3,738,184    | 4,661,394          | 4,619,137 | 42,257                                    |
| Less Capital Outlay                                                                      | \$ 3,738,184 | 4,661,394          | 4,619,137 | 42,257                                    |
| Total Current Health And Human Services Expenditures                                     |              |                    |           |                                           |
| INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:                                               |              |                    |           |                                           |
| Extension Agent                                                                          | 115,400      | 116,059            | 116,056   | 4                                         |
| Wages And Fringe Benefits Administrative Travel                                          | 10,000       | 9,341              | 9,158     | 183                                       |
|                                                                                          | 6,000        | 6,000              | 4,518     | 1,482                                     |
| Local Mileage                                                                            | 1,000        | 1,000              | 950       | 50                                        |
| Postage                                                                                  | 500          | 500                | 444       | 56                                        |
| Dues And Memberships Books And Subscriptions                                             | 1,300        | 1,300              | 840       | 460                                       |
| Equipment Rental                                                                         | 3,000        | 3,000              | 2,868     | 132                                       |
| Materials And Supplies                                                                   | 4,600        | 4,239              | 3,613     | 626                                       |
| Minor Apparatus And Tools                                                                | 1,000        | 1,361              | 1,093     | 268                                       |
| Repairs And Maintenance Equipment                                                        | 4,200        | 4,200              | 3,631     | 569                                       |
| Total Extension Agent                                                                    | 147,000      | 147,000            | 143,170   | 3,830                                     |
| Infrastructure And Envrironmental Services Expenditures                                  | 147,000      | 147,000            | 143,170   | 3,830                                     |
| Less Capital Outlay Total Current Infrastructure And Environmental Services Expenditures | \$147,000    | 147,000            | 143,170   | 3,830                                     |
| CORRECTIONS AND REHABILITATION:                                                          |              |                    |           |                                           |
| Jail Bargaining Unit                                                                     |              |                    |           | 0.40.45                                   |
| Wages And Fringe Benefits                                                                | 6,795,771    | 6,606,478          | 6,266,026 | 340,452                                   |
| Administrative Travel                                                                    | 1,000        | 800                | 798       | 2                                         |
| Special Travel                                                                           | 50,000       | 58,346             | 58,345    | 1                                         |
| Office Supplies                                                                          | 21,000       | 25,171             | 25,171    |                                           |
| Postage                                                                                  | 3,000        | 3,400              | 3,290     | 110                                       |
| Advertising                                                                              | 2,000        | 300                | 216       | 84                                        |
| Dues And Memberships                                                                     | 600          | 600                | 555       | 45                                        |
| Books And Subscriptions                                                                  | 7,000        | 13,525             | 11,420    | 2,105                                     |
|                                                                                          |              |                    |           | Continued                                 |

| Part                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                           | 2003         |           |           |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|--------------|-----------|-----------|------------|--|
| Corrections and Rehabilitation   Septimen   Septimen  |                                                           | Dudanta      |           |           |            |  |
| Contraction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                           |              |           |           |            |  |
| Page    | CORDECTIONS AND DELIABILITATION.                          | Original     |           |           | (1108)     |  |
| Training And Education                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                           |              |           |           |            |  |
| Framming And Collections   5,500   9,000   8,942   58     Professional Services   7,000   5,100   5,002   88     Professional Services   7,000   5,100   5,002   88     Utilities   26,500   30,200   30,0071   1,929     Uniforms   7,000   5,462   2,5462     Fuel And Lubricants   7,000   5,462   2,5462     Materials And Supplies   21,000   25,533   25,038     Minor Apparatus And Tools   100   5,929   5,894   34     Repairs And Maintenance Building   50,000   44,560   43,666   894     Repairs And Maintenance Equipment   50,000   44,560   43,666   894     Repairs And Maintenance Equipment   50,000   51,559   51,559     Total Jail Bargaining Unit   7,325,971   7,207,493   6,861,615   343,878     Jail Norn Bargaining Unit   880,535   880,535   792,644   87,891     Jail Purchasing   7,000   7,000   7,200   7,200     Professional Services   191,600   191,510   191,510     Uniforms   6,600   5,620   5,619   1     Materials And Supplies   5,000   60,805   60,805   1     Medicines   80,000   142,685   134,160   8,225     Minor Apparatus And Tools   80,000   142,685   134,160   8,225     Minor Apparatus And Tools   5,000   60,805   60,805   1     Medicines   9,000   1,241,399   1,232,870   8,229     Corrections And Rehabilitation Expenditures   9,200,506   9,329,427   8,887,129   442,298     Corrections And Rehabilitation Expenditures   9,200,506   9,329,427   8,887,129   442,298     COMMUNITY AND ECONOMIC DEVELOPMENT:   1,000   1,141   935   179     Fuel And Lubricants   1,000   1,000   1,141   935   179     Fuel And Lubricants   1,000   1,000   1,941   93   1,940     Materials And Supplies   5,000   5,000   4,875   125     Local Mileage   5,000   5,000   1,941   93   1,940     Materials And Supplies   5,000   5,000   1,941   93   1,940     Training And Education   1,000   1,141   935   1,740     Fuel And Lubricants   1,000   1,000   1,941   9,800   44     Materials And Supplies   1,000   3,250   3,250     Fuel And Lubricants   1,000   1,000   1,941   9,800   44     Materials And Supplies   1,500   1,000   1,941   1,940  |                                                           | 15,000       | 28 625    | 28.533    | 92         |  |
| Professional Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                           | •            | •         |           |            |  |
| Pricesson Services   265,000   302,000   300,071   1,929   Uniforms   25,000   21,600   21,538   62   Fuel And Lubricants   7,000   5,662   5,462   Materials And Supplies   21,000   25,033   25,038   34   34   34   34   34   34   34                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | • •                                                       |              |           |           |            |  |
| Unifforms                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                           | •            | •         | •         |            |  |
| Fuel And Lubricants                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                           |              |           |           | ,          |  |
| Materials And Supplies         21,000         25,038         25,038           Minor Apparatus And Tools         100         5,29         5,84         34           Repairs And Maintenance Building         50,000         44,560         43,666         894           Repairs And Maintenance Equipment         50,000         51,559         51,559         345,878           Total Jail Bargaining Unit         880,535         880,535         792,644         87,891           Jail Purchasing         880,535         880,535         792,644         87,891           Jail Purchasing         191,600         191,510         191,510           Professional Services         191,600         5,620         5,619         1           Materials And Supplies         75,000         5,520         53,249         1           Medicines         80,000         12,683         134,160         8,252           Minor Apparatus And Tools         2,514         2,514         2,513         1           Jainional Supplies         52,400         69,987         69,987         69,987           Medical Services         95,000         162,777         167,777         167,777         167,777         167,777         167,7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | , <del></del>                                             |              |           |           | , <u> </u> |  |
| Minor Apparatus And Tools                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                           |              |           |           |            |  |
| Repairs And Maintenance Building                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                           | ·            | •         |           | 34         |  |
| Repairs And Maintenance Equipment         50,000         51,559         51,559           Total Jail Bargaining Unit         7,232,571         7,207,493         6,861,615         345,878           Jail Non Bargaining Unit         880,535         880,535         792,644         87,891           Total Jail Non Bargaining Unit         880,535         880,535         792,644         87,891           Jail Purchasing         19,600         191,510         191,510         191,510           Professional Services         9,000         6,000         5,620         5,619         1           Materials And Supplies         75,000         680,855         608,955         1           Medicines         80,000         142,685         134,160         8,252           Minor Apparatus And Tools         80,000         142,685         134,160         8,252           Minor Apparatus And Tools         95,000         169,877         69,987         69,987           Medicial Services         95,000         167,777         167,777         167,777           Medicial Services         9,206,506         9,329,427         8,887,129         442,298           Less Capital Outlay         1,000         1,214,399         1,232,870         4,252      <                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                           |              |           |           |            |  |
| Total Jail Bargaining Unit   Total Jail Bargaining Unit   Wages And Fringe Benefits   Report   Repor |                                                           |              |           |           | 071        |  |
| Jail Non Bargaining Unit   Registry   Regi |                                                           |              |           |           | 345 878    |  |
| Wages And Fringe Benefits         880,535         880,535         792,644         87,891           Jail Purchasing         Professional Services         191,600         191,510         191,510         191,510           Materials And Supplies         500,000         6,600         5,620         5,619         1           Materials And Supplies         500,000         608,555         33,249         1           Groceries         500,000         608,555         33,249         1           Medicines         80,000         124,685         134,160         8,525           Minor Apparatus And Tools         2,400         69,87         69,87         1           Janitorial Supplies         52,000         167,777         167,777         167,777         167,777         167,777         167,777         167,777         167,777         167,777         167,777         167,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,777         17,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <u> </u>                                                  | 7,323,971    | 1,201,493 | 0,801,015 | 545,676    |  |
| Marchasing   Professional Services   191,600   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510 |                                                           | 000 505      | 000 525   | 702 644   | 97 901     |  |
| Materials And Supplies   191,600   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   191,510   |                                                           |              |           |           |            |  |
| Professional Services         191,600         191,510         191,510           Uniforms         6,000         5,620         5,619         1           Materials And Supplies         75,000         53,250         53,249           Groceries         500,000         608,055         608,055         1           Medicines         80,000         142,685         134,160         8,525           Minor Apparatus And Tools         2,140         69,987         69,987           Medical Services         95,000         167,777         167,777           Total Jail Purchasing         1,000,000         1,241,399         1,232,870         8,529           Corrections And Rehabilitation Expenditures         9,206,506         9,329,427         8,887,129         442,298           COMMUNITY AND ECONOMIC DEVELOPMENT:           Economic Development           Wages And Fringe Benefits         229,819         229,819         189,936         39,883           Administrative Travel         5,000         5,000         4,875         125           Local Mileage         5,00         5,00         4,875         125           Local Micage         1,000         70         2         703         23                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                           | 880,535      | 880,333   | 792,044   | 67,691     |  |
| Materials And Supplies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Jail Purchasing                                           |              | 404.515   | 101 510   |            |  |
| Materials And Supplies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Professional Services                                     | •            |           |           | •          |  |
| Medicines                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Uniforms                                                  |              | ,         | •         | 1          |  |
| Medicines         80,000         142,685         134,160         8,525           Minor Apparatus And Tools         2,514         2,513         1           Janitorial Supplies         52,400         69,987         69,987           Medical Services         95,000         167,777         167,777           Total Jail Purchasing         1,000,000         1,241,399         1,232,870         8,529           Corrections And Rehabilitation Expenditures         9,206,506         9,329,427         8,887,129         442,298           Less Capital Outlay         8,887,129         442,298           COMMUNITY AND ECONOMIC DEVELOPMENT:           Economic Development         229,819         229,819         189,936         39,883           Administrative Travel         5,000         5,000         4,875         125           Local Mileage         5,000         5,000         478         22           Postage         1,000         726         703         23           Books And Subscriptions         5         210         93         179           Fuel And Lubricants         1,000         1,114         935         179           Fuel And Supplies         45,917         19,804         19,800                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Materials And Supplies                                    |              |           |           | •          |  |
| Minor Apparatus And Tools                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Groceries                                                 |              |           |           | •          |  |
| Medical Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Medicines                                                 | 80,000       | •         |           |            |  |
| Medical Services         95,000         167,777         167,777           Total Jail Purchasing         1,000,000         1,241,399         1,232,870         8,529           Corrections And Rehabilitation Expenditures         9,206,506         9,329,427         8,887,129         442,298           Commic Durent Corrections And Rehabilitation Expenditures         \$ 9,206,506         9,329,427         8,887,129         442,298           COMMUNITY AND ECONOMIC DEVELOPMENT:           Economic Development           Wages And Fringe Benefits         229,819         229,819         189,936         39,883           Administrative Travel         5,000         5,000         4,875         125           Local Mileage         5,000         5,000         4,875         125           Local Mileage         5,000         726         703         23           Books And Subscriptions         50         210         48         22           Postage         1,000         1,114         935         179           Fuel And Lubricants         1,000         1,114         935         179           Fuel And Lubricants         2,000         2,000         1,941         59           Wages And Fringe Benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Minor Apparatus And Tools                                 |              | •         |           | 1          |  |
| Total Jail Purchasing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Janitorial Supplies                                       | ,            |           |           |            |  |
| Corrections And Rehabilitation Expenditures   9,206,506   9,329,427   8,887,129   442,298                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Medical Services                                          |              |           |           | 0.550      |  |
| Less Capital Outlay   Total Current Corrections And Rehabilitation Expenditures   \$ 9,206,506   9,329,427   8,887,129   442,298                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                           |              |           |           |            |  |
| COMMUNITY AND ECONOMIC DEVELOPMENT:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Corrections And Rehabilitation Expenditures               | 9,206,506    | 9,329,427 | 8,887,129 | 442,298    |  |
| COMMUNITY AND ECONOMIC DEVELOPMENT:   Economic Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Less Capital Outlay                                       |              |           |           | 110.000    |  |
| Economic Development         229,819         229,819         189,936         39,883           Administrative Travel         5,000         5,000         4,875         125           Local Mileage         500         500         478         22           Postage         1,000         726         703         23           Books And Subscriptions         50         210         210           Training And Education         1,000         1,114         935         179           Fuel And Lubricants         1,000         1,000         181         819           Materials And Supplies         2,000         2,000         1,941         59           Total Economic Development         240,369         240,369         199,049         41,320           Community Center         45,917         19,804         19,800         4           Wages And Fringe Benefits         45,917         19,804         19,800         4           Quad City Community Center         45,917         19,804         19,800         4           Wages And Fringe Benefits         65,735         65,975         65,972         3           Local Mileage         1,500         1,178         1,178           Books And S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Total Current Corrections And Rehabilitation Expenditures | \$ 9,206,506 | 9,329,427 | 8,887,129 | 442,298    |  |
| Wages And Fringe Benefits         229,819         229,819         189,936         39,883           Administrative Travel         5,000         5,000         4,875         125           Local Mileage         500         500         478         225           Postage         1,000         726         703         23           Books And Subscriptions         50         210         210           Training And Education         1,000         1,114         935         179           Fuel And Lubricants         1,000         1,000         181         819           Materials And Supplies         2,000         2,000         1,941         59           Total Economic Development         240,369         240,369         199,049         41,320           Community Center         45,917         19,804         19,800         4           Wages And Fringe Benefits         45,917         19,804         19,800         4           Quad City Community Center         45,917         19,804         19,800         4           Wages And Fringe Benefits         65,735         65,975         65,972         3           Local Mileage         1,500         1,178         1,178           Books                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | COMMUNITY AND ECONOMIC DEVELOPMENT:                       |              |           |           |            |  |
| Wages And Fringe Benefits         229,819         229,819         189,936         39,883           Administrative Travel         5,000         5,000         4,875         125           Local Mileage         500         500         478         225           Postage         1,000         726         703         23           Books And Subscriptions         50         210         210           Training And Education         1,000         1,114         935         179           Fuel And Lubricants         1,000         1,000         181         819           Materials And Supplies         2,000         2,000         1,941         59           Total Economic Development         240,369         240,369         199,049         41,320           Community Center         45,917         19,804         19,800         4           Wages And Fringe Benefits         45,917         19,804         19,800         4           Quad City Community Center         45,917         19,804         19,800         4           Wages And Fringe Benefits         65,735         65,975         65,972         3           Local Mileage         1,500         1,178         1,178           Books                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Economic Development                                      |              |           |           |            |  |
| Administrative Travel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                           | 229,819      |           | *         |            |  |
| Postage   1,000   726   703   23                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                           | 5,000        | 5,000     | •         |            |  |
| Postage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Local Mileage                                             | 500          |           |           |            |  |
| Books And Subscriptions   50   210   210   210   1,000   1,114   935   179   1,000   1,114   935   179   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,0 | •                                                         | 1,000        | 726       | 703       |            |  |
| Training And Education         1,000         1,114         935         179           Fuel And Lubricants         1,000         1,000         181         819           Materials And Supplies         2,000         2,000         1,941         59           Total Economic Development         240,369         240,369         199,049         41,320           Community Center           Wages And Fringe Benefits         45,917         19,804         19,800         4           Quad City Community Center           Wages And Fringe Benefits         65,735         65,975         65,972         3           Local Mileage         1,500         1,178         1,178           Books And Subscriptions         6,500         1,178         1,178           Utilities         17,000         33,250         33,250           Fuel And Lubricants         2,500         632         632           Materials And Supplies         1,500         1,016         1,015         1           Minor Apparatus And Tools         170         170         170                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | · · · · · · · · · · · · · · · · · · ·                     | 50           | 210       |           |            |  |
| Fuel And Lubricants                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                           | 1,000        | 1,114     | 935       | 179        |  |
| Materials And Supplies         2,000         2,000         1,941         59           Total Economic Development         240,369         240,369         199,049         41,320           Community Center           Wages And Fringe Benefits         45,917         19,804         19,800         4           Total Community Center           Wages And Fringe Benefits         65,735         65,975         65,972         3           Local Mileage         1,500         1,178         1,178           Books And Subscriptions         6,500         33,250         33,250           Utilities         17,000         33,250         33,250           Fuel And Lubricants         2,500         632         632           Materials And Supplies         1,500         1,016         1,015         1           Minor Apparatus And Tools         170         170         170                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                           | 1,000        | 1,000     | 181       | 819        |  |
| Total Economic Development         240,369         240,369         199,049         41,320           Community Center         Wages And Fringe Benefits         45,917         19,804         19,800         4           Total Community Center         45,917         19,804         19,800         4           Quad City Community Center         65,735         65,975         65,972         3           Local Mileage         1,500         1,178         1,178           Books And Subscriptions         6,500         33,250         33,250           Utilities         17,000         33,250         33,250           Fuel And Lubricants         2,500         632         632           Materials And Supplies         1,500         1,016         1,015         1           Minor Apparatus And Tools         170         170         170                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                           | 2,000        | 2,000     | 1,941     |            |  |
| Community Center         Wages And Fringe Benefits       45,917       19,804       19,800       4         Total Community Center         Quad City Community Center       65,735       65,975       65,972       3         Local Mileage       1,500       1,178       1,178         Books And Subscriptions       6,500       11,000       33,250       33,250         Utilities       17,000       33,250       632       632         Fuel And Lubricants       2,500       632       632         Materials And Supplies       1,500       1,016       1,015       1         Minor Apparatus And Tools       170       170                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                           | 240,369      | 240,369   | 199,049   | 41,320     |  |
| Wages And Fringe Benefits       45,917       19,804       19,800       4         Could City Community Center       45,917       19,804       19,800       4         Quad City Community Center       65,735       65,975       65,972       3         Wages And Fringe Benefits       65,735       65,975       65,972       3         Local Mileage       1,500       1,178       1,178         Books And Subscriptions       6,500       33,250       33,250         Utilities       17,000       33,250       33,250         Fuel And Lubricants       2,500       632       632         Materials And Supplies       1,500       1,016       1,015       1         Minor Apparatus And Tools       170       170                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                           |              |           |           |            |  |
| Total Community Center                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                           | 45.917       | 19,804    | 19,800    | 4          |  |
| Quad City Community Center           Wages And Fringe Benefits         65,735         65,975         65,972         3           Local Mileage         1,500         1,178         1,178           Books And Subscriptions         6,500           Utilities         17,000         33,250         33,250           Fuel And Lubricants         2,500         632         632           Materials And Supplies         1,500         1,016         1,015         1           Minor Apparatus And Tools         170         170                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                           |              |           | 19,800    | 4          |  |
| Wages And Fringe Benefits       65,735       65,975       65,972       3         Local Mileage       1,500       1,178       1,178         Books And Subscriptions       6,500         Utilities       17,000       33,250       33,250         Fuel And Lubricants       2,500       632       632         Materials And Supplies       1,500       1,016       1,015       1         Minor Apparatus And Tools       170       170                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                           | ,.           | ,         |           |            |  |
| Local Mileage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Wages And Frings Banefits                                 | 65.735       | 65.975    | 65,972    | 3          |  |
| Books And Subscriptions   6,500   Utilities   17,000   33,250   33,250                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                           |              |           |           |            |  |
| Utilities     17,000     33,250     33,250       Fuel And Lubricants     2,500     632     632       Materials And Supplies     1,500     1,016     1,015     1       Minor Apparatus And Tools     170     170                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                           |              | 1,1.0     | -,-:-     |            |  |
| Fuel And Lubricants 2,500 632 632  Materials And Supplies 1,500 1,016 1,015 1  Minor Apparatus And Tools 170 170                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                           |              | 33 250    | 33.250    |            |  |
| Materials And Supplies   1,500   1,016   1,015   1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                           |              |           |           |            |  |
| Minor Apparatus And Tools  170  170                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                           |              |           |           | 1          |  |
| Willor Abbaratus Aliu 10015                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                           | 1,300        |           |           |            |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Minor Apparatus And Tools                                 |              | 170       | 170       | Continued  |  |

|                                                         |   | 2003     |                 |              |                                           |  |
|---------------------------------------------------------|---|----------|-----------------|--------------|-------------------------------------------|--|
|                                                         |   | Budgeted |                 | Actual       | Variance With<br>Final Budget<br>Positive |  |
|                                                         |   | Original | Final           | Amounts      | (Negative)                                |  |
| COMMUNITY AND ECONOMIC DEVELOPMENT:                     |   |          |                 |              |                                           |  |
| Quad City Community Center-Continued                    |   |          |                 |              |                                           |  |
| Repairs And Maintenance Building                        |   | 3,500    | 3,503           | 3,502        | 1                                         |  |
| Repairs And Maintenance Equipment                       |   | 2,500    | 2,001           | 2,001        |                                           |  |
| Repairs And Maintenance Vehicles                        |   | 1,500    | 117             | 117          |                                           |  |
| Janitorial Supplies                                     |   | 1,000    | 283             | 282          | 1                                         |  |
| Total Quad City Community Center                        |   | 103,235  | 108,125         | 108,119      | 6                                         |  |
| El Cenizo Community Center                              |   |          |                 |              |                                           |  |
| Wages And Fringe Benefits                               |   | 38,766   | 38,974          | 38,972       | 2                                         |  |
| Car Allowance                                           |   | 1,200    | 1,200           | 1,200        |                                           |  |
| Utilities                                               |   | 12,000   | 14,225          | 14,224       | 1                                         |  |
| Fuel And Lubricants                                     |   | 2,000    | 603             | 603          |                                           |  |
|                                                         |   | 1,000    | 1,099           | 1,099        |                                           |  |
| Materials And Supplies                                  |   | 1,000    | 243             | 242          | 1                                         |  |
| Minor Apparatus And Tools                               |   | 3,000    | 6,379           | 6,379        |                                           |  |
| Repairs And Maintenance Building                        |   | 700      | 347             | 347          |                                           |  |
| Repairs And Maintenance Equipment                       |   | 1,000    | 1,103           | 1,102        | 1                                         |  |
| Repairs And Maintenance Vehicles<br>Janitorial Supplies |   | 1,000    | 1,332           | 1,332        |                                           |  |
| Janiforial Supplies  Total El Cenizo Community Center   |   | 60,666   | 65,505          | 65,499       | 6                                         |  |
|                                                         |   | 00,000   | 35,535          |              |                                           |  |
| Larga Vista Center                                      |   | 64,069   | 62,802          | 62,798       | 4                                         |  |
| Wages And Fringe Benefits                               |   | 14,000   | 17,450          | 17,110       | 340                                       |  |
| Utilities                                               |   | 4,000    | 2,650           | 2,268        | 382                                       |  |
| Fuel And Lubricants                                     |   | 1,500    | 1,300           | 1,300        |                                           |  |
| Materials And Supplies                                  |   | 1,500    | 200             | 200          |                                           |  |
| Minor Apparatus And Tools                               |   | 3,000    | 3,000           | 2,673        | 327                                       |  |
| Repairs And Maintenance Building                        |   | 1,272    | 172             | 2,0.2        | 172                                       |  |
| Repairs And Maintenance Equipment                       |   | 2,000    | 2,000           | 1,747        | 253                                       |  |
| Repairs And Maintenance Vehicles                        |   | 1,000    | 1,000           | 891          | 109                                       |  |
| Janitorial Supplies                                     | • | 90,841   | 90,574          | 88,986       | 1,588                                     |  |
| Total Larga Vista Center                                |   | 50,641   | 70,574          | 00,700       | 2,200                                     |  |
| Rio Bravo Community Center                              |   | 23,967   | 23,583          | 23,579       | 4                                         |  |
| Wages And Fringe Benefits                               |   | 10,000   | 14,598          | 14,597       | 1                                         |  |
| Utilities                                               |   | 1,500    | 440             | 439          | 1                                         |  |
| Fuel And Lubricants                                     |   |          | 999             | 998          | 1                                         |  |
| Materials And Supplies                                  |   | 1,000    |                 |              | •                                         |  |
| Minor Apparatus And Tools                               |   | 2 000    | 100             | 100<br>4,184 | 1                                         |  |
| Repairs And Maintenance Building                        |   | 3,000    | 4,185           | 6            | 1                                         |  |
| Repairs And Maintenance Vehicles                        |   | 500      | 7               | 1,383        | 1                                         |  |
| Janitorial Supplies                                     |   | 1,000    | 1,384<br>45,296 | 45,287       | 9                                         |  |
| Total Rio Bravo Community Center                        |   | 40,967   | 43,290          | 45,267       |                                           |  |
| Golf Course                                             |   | 200.045  | 200 402         | 200 401      | 2                                         |  |
| Wages And Fringe Benefits                               |   | 389,045  | 380,493         | 380,491      | 2                                         |  |
| Administrative Travel                                   |   | 3,500    | 2,419           | 2,419<br>300 |                                           |  |
| Dues And Memberships                                    |   | 350      | 300             |              |                                           |  |
| Books And Subscriptions                                 |   | 300      | 295             | 295          | 1                                         |  |
| Equipment Rental                                        |   | 1,500    | 279             | 278          | 1                                         |  |
| Professional Services                                   |   | 25,000   | 8,071           | 8,070        | 1                                         |  |
| Lease Purchase Principa                                 |   | 88,000   | 62,674          | 62,673       | 1                                         |  |
| Utilities                                               |   | 50,000   | 79,976          | 79,975       | 1                                         |  |
| Uniforms                                                |   | 3,600    | 2,872           | 2,872        |                                           |  |
| Fuel And Lubricants                                     |   | 10,000   | 9,144           | 9,144        |                                           |  |
| Materials And Supplies                                  |   | 140,000  | 194,030         | 194,029      | 1                                         |  |
|                                                         |   |          |                 |              | Continued                                 |  |

#### FOR THE YEAR ENDED SEPTEMBER 30, 2003

|                                                               | 2003     |        |            |            |                               |  |  |
|---------------------------------------------------------------|----------|--------|------------|------------|-------------------------------|--|--|
|                                                               |          |        |            |            | Variance With<br>Final Budget |  |  |
|                                                               |          | Budget | ed Amounts | Actual     | Positive                      |  |  |
|                                                               | Orio     | ginal  | Final      | Amounts    | (Negative)                    |  |  |
| COMMUNITY AND ECONOMIC DEVELOPMENT:                           |          |        |            |            |                               |  |  |
| Golf Course-Continued                                         |          |        |            |            |                               |  |  |
| Minor Apparatus And Tools                                     |          |        | 2,196      | 2,195      |                               |  |  |
| Repairs And Maintenance Building                              | 2        | 25,000 | 2,569      | 2,568      | 1                             |  |  |
| Repairs And Maintenance Equipment                             | 1        | 5,000  | 16,763     | 16,762     | 1                             |  |  |
| Repairs And Maintenance Vehicles                              |          | 1,500  | 518        | 517        |                               |  |  |
| Janitorial Supplies                                           |          | 300    | 27         | 27_        |                               |  |  |
| Total Golf Course                                             | 75       | 3,095  | 762,626    | 762,617    | 9                             |  |  |
| Parks And Grounds                                             |          |        |            |            |                               |  |  |
| Wages And Fringe Benefits                                     | 24       | 2,716  | 242,716    | 238,208    | 4,508                         |  |  |
| Administrative Travel                                         |          | 2,000  | 917        | 917        |                               |  |  |
| Dues And Memberships                                          |          | 200    | 170        | 170        |                               |  |  |
| Equipment Rental                                              |          | 600    | 68         | 68         |                               |  |  |
| Uniforms                                                      |          | 2,400  | 3,034      | 3,034      |                               |  |  |
| Fuel And Lubricants                                           |          | 6,000  | 3,080      | 3,080      |                               |  |  |
| Materials And Supplies                                        |          | 3,000  | 3,217      | 3,217      |                               |  |  |
| Minor Apparatus And Tools                                     |          |        | 1,259      | 1,259      |                               |  |  |
| Repairs And Maintenance Equipment                             |          | 2,000  | 984        | 983        | 1                             |  |  |
| Repairs And Maintenance Vehicles                              |          | 3,000  | 2,785      | 2,784      | .1                            |  |  |
| Landfill Fees                                                 |          | 2,000  | 20         | 20_        | 1                             |  |  |
| Total Parks And Grounds                                       | 26       | 3,916  | 258,250    | 253,739    | 4,511                         |  |  |
| Community And Economic Development Expenditures               | 1,59     | 9,006  | 1,590,549  | 1,543,097  | 47,452                        |  |  |
| Less Capital Outlay                                           |          |        |            |            |                               |  |  |
| Total Current Community And Economic Development Expenditures | \$ 1,59  | 9,006  | 1,590,549  | 1,543,097  | 47,452                        |  |  |
| Add Capital Outlay-All Departments                            |          |        | 37,397     | 37,397     |                               |  |  |
| TOTAL GENERAL FUND EXPENDITURES                               | \$ 48,68 | 9,826  | 50,504,320 | 47,988,543 | 2,515,777                     |  |  |

Concluded

# Webb County, Texas Budget and Actual (with Variances) Headstart Fund 903 For Year Ended September 30, 2003

Headstart Grant # 06CH0929/37
Grant Period 9/01/02 - 8/31/03

|                                           |        |            |           | Grant Period 9/01/02 - 8/31/03 |                    |           |                             |
|-------------------------------------------|--------|------------|-----------|--------------------------------|--------------------|-----------|-----------------------------|
|                                           |        |            |           |                                | Actual<br>Amounts, |           | Variance with Final Budget- |
|                                           |        | Budgeted A | Amounts   | Cumulative                     | Budgetary          |           | Positive                    |
|                                           | _      | Original   | Final     | Thru 9/30/02                   | Basis              | Total     | (Negative)                  |
|                                           | N      |            |           |                                |                    |           |                             |
| REVENUES                                  |        |            |           | (01.0(1                        | C 000 71C          | 7,609,977 |                             |
| Intergovernmental                         | \$ 1   | 7,600,577  | 7,609,977 | 621,261                        | 6,988,716          | 7,009,977 |                             |
| Miscellaneous:                            |        |            | *         |                                | <b>500</b>         | 720       |                             |
| Other Revenue                             |        |            | 720       |                                | 720                |           |                             |
| In-Kind                                   | · ·    | 1,900,144  | 2,189,126 | 180,713                        | 2,008,413          | 2,189,126 | -                           |
| Total Revenues                            | \$ _   | 9,500,721  | 9,799,823 | 801,974                        | 8,997,849          | 9,799,823 |                             |
|                                           |        |            |           |                                |                    |           |                             |
| EXPENDITURES                              |        |            |           |                                |                    |           |                             |
|                                           |        |            |           |                                |                    |           |                             |
| Current:  Health And Human Services:      |        |            |           |                                |                    |           |                             |
|                                           | \$     | 4,488,400  | 4,361,344 | 391,195                        | 3,970,149          | 4,361,344 |                             |
| Personnel                                 | J.     | 1,787,770  | 1,687,589 | 116,624                        | 1,570,965          | 1,687,589 |                             |
| Fringe Benefits                           |        | 41,375     | 27,390    | 120                            | 27,270             | 27,390    |                             |
| Travel                                    |        | 358,439    | 339,249   | 1,110                          | 338,139            | 339,249   |                             |
| Supplies                                  |        | 259,522    | 301,102   | 1,110                          | 301,102            | 301,102   |                             |
| Contractual                               |        | 665,071    | 821,861   | 112,212                        | 709,649            | 821,861   |                             |
| Other                                     |        | 1,900,144  | 2,189,126 | 180,713                        | 2,008,413          | 2,189,126 |                             |
| In-Kind Services                          |        | 1,900,144  | 72,162    | 100,713                        | 72,162             | 72,162    |                             |
| Capital Outlay                            | _      | 0.500.501  |           | 801,974                        | 8,997,849          | 9,799,823 |                             |
| Total Expenditures                        | \$ _   | 9,500,721  | 9,799,823 | 801,974                        | 0,557,045          | 3,733,020 | :                           |
| Excess (Deficiency) of Re-                | venues |            |           |                                |                    |           |                             |
| Over (Under) Expenditures                 |        |            |           |                                | X                  |           |                             |
| C.o. (C.a.) 2pona                         | =      |            |           |                                |                    |           |                             |
| Fund Balances-Beginning                   |        |            |           |                                |                    |           |                             |
| Fund Balances-Ending Fund Balances-Ending |        |            |           |                                | \$                 |           |                             |
| ruliu Dalances-Enumg                      |        |            |           |                                |                    |           |                             |

#### Headstart Grant # 06CH0929/38 Grant Period 9/01/03 - 8/31/04

|            |           | Actual    | Variance with | Total         |               |
|------------|-----------|-----------|---------------|---------------|---------------|
|            |           | Amounts,  | Final Budget- | Actual        | Total         |
| Budgeted A | Amounts   | Budgetary | Positive      | Amounts       | Prior Year    |
| Original   | Final     | Basis     | (Negative)    | As Of 9/30/03 | As Of 9/30/02 |
|            | 7         |           |               |               |               |
| 7,619,881  | 7,619,881 | 690,248   | (6,929,633)   | 7,678,964     | 7,183,743     |
|            |           |           |               |               |               |
|            |           |           |               | 720           |               |
| 1,904,970  | 1,904,970 | 174,152   | (1,730,818)   | 2,182,565     | 1,937,591     |
| 9,524,851  | 9,524,851 | 864,400   | (8,660,451)   | 9,862,249     | 9,121,334     |
|            |           |           |               |               |               |
|            |           |           |               |               |               |
|            |           |           |               |               |               |
|            |           |           |               |               |               |
|            |           |           |               | 1.005.005     | 2.062.280     |
| 4,698,125  | 4,698,125 | 425,656   | 4,272,469     | 4,395,805     | 3,963,389     |
| 1,798,837  | 1,798,837 | 129,016   | 1,669,821     | 1,699,981     | 1,479,221     |
| 40,000     | 40,000    | 95        | 39,905        | 27,365        | 29,853        |
| 208,659    | 208,659   | 14,769    | 193,890       | 352,908       | 372,788       |
| 269,479    | 294,479   | 44,265    | 250,214       | 345,367       |               |
| 604,781    | 579,781   | 76,447    | 503,334       | 786,096       | 1,008,492     |
| 1,904,970  | 1,904,970 | 174,152   | 1,730,818     | 2,182,565     | 1,937,591     |
|            |           |           |               | 72,162        | 330,000       |
| 9,524,851  | 9,524,851 | 864,400   | 8,660,451     | 9,862,249     | 9,121,334     |
|            |           |           |               |               |               |
|            |           |           |               |               |               |
| · .        |           |           |               |               |               |

# Webb County, Texas Capital Projects Interest Income, Series 2001 Budget and Actual (with Variances) Year Ended September 30, 2003

|                                     |      |                | 2003       |               |
|-------------------------------------|------|----------------|------------|---------------|
|                                     |      | Original and   |            | Variance      |
|                                     |      | Final Budgeted |            | Favorable     |
|                                     |      | Amounts        | Actual     | (Unfavorable) |
| REVENUES                            |      |                |            |               |
| Interest                            | \$   | 50,000         | 68,222     | 18,222        |
| Total Revenues                      | \$   | 50,000         | 68,222     | 18,222        |
|                                     |      |                |            |               |
| EXPENDITURES                        |      |                |            |               |
| Capital Projects:                   | \$   |                |            |               |
| Issanace Cost                       |      |                |            |               |
| Total Expenditure                   | es\$ |                |            |               |
|                                     |      |                |            |               |
| Excess (Deficiency) Of Revenue      |      |                |            |               |
| Over (Under) Expenditures           |      | 50,000         | 68,222     | 18,222        |
|                                     |      |                |            |               |
| Other Financing Sources (Uses):     |      |                |            |               |
| Transfer Out                        | \$   | (27,577)       | (27,577)   |               |
| Total Other Financing Sources(Uses) | \$   | (27,577)       | (27,577)   |               |
| ,                                   |      |                |            |               |
| Net Change In Fund Balance          | \$   | 22,423         | 40,645     | 18,222        |
| / 101 0.101.90 1 0.10 - 0.101       |      |                |            |               |
| Fund Balance - Beginning            |      |                | 134,565    |               |
| Fund Balance - Ending               |      |                | \$ 175,210 |               |
| Turia balaries —                    |      |                |            |               |

# Webb County, Texas Capital Projects Interest Income, Series 2002 Budget and Actual (with Variances) Year Ended September 30, 2003

|      |                      | 2003                                                              |                                                                                                                          |
|------|----------------------|-------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
|      | Original and         |                                                                   | Variance                                                                                                                 |
|      | Final Budgeted       |                                                                   | Favorable                                                                                                                |
|      | Amounts              | Actual                                                            | (Unfavorable)                                                                                                            |
|      |                      |                                                                   |                                                                                                                          |
| \$   | 50,000               | 53,375                                                            | 3,375                                                                                                                    |
| \$   | 50,000               | 53,375                                                            | 3,375                                                                                                                    |
|      | ,                    |                                                                   |                                                                                                                          |
|      |                      |                                                                   |                                                                                                                          |
| \$   |                      |                                                                   |                                                                                                                          |
|      |                      |                                                                   |                                                                                                                          |
| es\$ |                      |                                                                   |                                                                                                                          |
|      |                      |                                                                   |                                                                                                                          |
|      |                      |                                                                   |                                                                                                                          |
|      | 50,000               | 53,375                                                            | 3,375                                                                                                                    |
|      |                      |                                                                   |                                                                                                                          |
|      |                      |                                                                   |                                                                                                                          |
| \$   |                      |                                                                   |                                                                                                                          |
| \$   |                      |                                                                   |                                                                                                                          |
|      |                      |                                                                   |                                                                                                                          |
| \$   | 50,000               | 53,375                                                            | 3,375                                                                                                                    |
|      |                      |                                                                   |                                                                                                                          |
|      |                      | 878                                                               |                                                                                                                          |
|      |                      | \$54,253                                                          |                                                                                                                          |
|      | \$<br>\$<br>\$<br>\$ | Final Budgeted Amounts  \$ 50,000 \$ 50,000  \$ 50,000  \$ 50,000 | Original and Final Budgeted Amounts         Actual           \$ 50,000         53,375           \$ 50,000         53,375 |

# Webb County, Texas Juvenile Youth Village Budget and Actual (with Variances) Year Ended September 30, 2003

|                               |                   |      |                | 2003       |               |
|-------------------------------|-------------------|------|----------------|------------|---------------|
|                               |                   |      | Original and   |            | Variance      |
|                               |                   |      | Final Budgeted |            | Favorable     |
|                               |                   |      | Amounts        | Actual     | (Unfavorable) |
| REVENUES                      |                   |      |                |            |               |
| Interest                      |                   | \$   | 250,000        | 146,263    | (103,737)     |
|                               | Total Revenues    | \$   | 250,000        | 146,263    | (103,737)     |
| EXPENDITURES                  |                   |      |                |            |               |
| Capital Projects:             |                   | \$   |                |            |               |
| Professional Services         |                   | •    | 1,000,000      | 74,930     | 925,070       |
| Construction in Progress      |                   |      | 10,082,250     | 155        | 10,082,095    |
| Issanace Cost                 |                   | \$   |                |            |               |
|                               | Total Expenditure | es\$ | 11,082,250     | 75,085     | 11,007,165    |
| Excess (Deficiency) Of Revenu | Ie.               |      |                |            |               |
| Over (Under) Expenditures     |                   |      | (10,832,250)   | 71,178     | 10,903,428    |
| Other Financing Sources (Uses | .)•               |      |                |            |               |
| Bond Proceeds                 | ,,,               | \$   |                |            |               |
| Total Other Financing Sources | (Uses)            | \$   |                |            |               |
|                               |                   |      |                |            |               |
| Net Change In Fund Balance    |                   | \$   | (10,832,250)   | 71,178     | 10,903,428    |
| Fund Balance - Beginning      |                   |      |                | 11,085,356 |               |
| Fund Balance - Ending         |                   |      | \$             | 11,156,534 |               |

# Webb County, Texas Notes to Schedule of Revenues, Expenditures, and Changes to Fund Balance Budget and Actual September 30, 2003

**BUDGETARY INFORMATION -** Operating budgets for the governmental fund types are legally adopted each year for the General Fund, Special Revenues Funds, Debt Service Funds and Capital Projects Funds – major fund on the same modified accrual basis used to reflect actual revenues and expenditures.

Operating budgets are also legally adopted each year for the proprietary funds on the same accrual basis used to reflect actual revenues and expenses.

The adopted budget normally covers all funds existing at the time the annual budget is adopted. However federal grants, state grants and assistance programs included in the Special Revenue Funds and Capital Projects Funds Non-major are budgeted by grant period and project-length financial plans are adopted rather than by fiscal year.

The County follows these procedures set by <u>The Texas Local Government Code</u>, (Code) Chapter 111 "County Budget" in establishing the budgetary data reflected in the financial statements:

The County Judge serves as the Budget Officer for the Commissioners Court (Court) of Each department submits a budget request to the County Judge. The the County. County Judge, with the assistance of the County Auditor, prepares a budget to cover all the proposed expenditures for the succeeding fiscal year. The budget establishes an appropriation for the estimated expenditures to be included in the proposed budget. The County Judge also estimates the revenues available from all sources and to be derived from taxes to be levied and collected to cover the budget. application, very seldom is the proposed budget balanced from the undesignated fund balance. Once the proposed budget is completed and balanced, it is filed with the County Clerk by July 31st for public inspection by any taxpayer. The Court, the governmental body of the County, regarding the proposed budgets, holds public hearings. The Court may increase or decrease the budgeted amounts for the various funds and departments. After final approval of the budget, the Court may spend county funds only in strict compliance with the budget. The Court may levy taxes only in accordance with the budget. The Court is authorized to transfer budgeted amounts between departments or categories during the year; however, public notice must be given when adopting any revisions to the budget. The County Auditor is responsible for monitoring the expenditures of the various funds and departments to prevent expenditures from exceeding line item appropriations.

The County Auditor reports to the Court on a monthly basis to inform on the condition of the various funds, departments and line item accounts. Management has no authority to make changes to the budget without the Court approval. Budgetary controls exist at the expenditures line item and control at the department level. Operating budgeted amounts reflected in the financial statements represent the final budget as amended by the Commissioners' Court. "Personnel General Order" by department and by fund and an "Operational General Order" are adopted by the Court for approving personnel

positions and immediate and non-immediate payments for financial processing procedures for each fiscal year. "Amending the Budget" is a section that specifically directs how to request line item transfers only during the last six months of the fiscal year. The Commissioners' Court is very actively involved in the administration of the operating budgets for the county, and no line item amendments shall be made, except those from state and federal funding sources, without the Court's prior approval.

The Code stipulates that Court may authorize an emergency expenditure as an amendment to the budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention."

| Function/Program                          | Increase<br>(Decrease) |
|-------------------------------------------|------------------------|
| General government                        | 334,788                |
| Public safety                             | (122,863)              |
| Justice system                            | 527,498                |
| Health and human services                 | 923,210                |
| Infrastructure and environmental services | ,                      |
| Corrections and rehabilitation            | 122,921                |
| Community and economic development        | (8,457)                |
| Capital Outlay                            | 37,397                 |
| Transfer Out                              | 300,000                |
| Total Budget Amendments                   | 2,114,494              |

General government had budget amendments to increase general operations for utilities for \$ 185,046, the County Judge's office increase \$ 209,680 for personnel cost and (\$ 63,511) came from building maintenance personnel cost. The capital outlay was a line item transfer funded from building maintenance operations.

Public safety and Corrections and rehabilitation were line item transfers between functions in the sheriff departments for operations from personnel cost.

Health and human services had budget amendments for increased indigent health care expenditures.

Justice system budget amendments were for \$ 323,320 indigent defense for judicial general department due to State's mandates for Senate Bill #7 "Texas Fair Defense Act," and \$ 102,000 for the general operations – administration of justice department for autopsies expenditures. The balance was for increase personnel cost at the District Clerk, County Clerk and the Pre Trial Services departments.

The operating transfer out was to fund the Library Fund for Larga Vista and El Cenizo, Texas for \$ 150,000 per library.

All budget amounts presented in the accompanying supplementary information reflect the original budget and the final budgeted amounts (that have been adjusted for legally authorized revisions of the annual budgets during the year). The County payroll clearing fund requires no budget. The election contract services fund requires no budget according to the election code.

| Governmental Funds                 | Original<br>Adopted<br>Budget | Final<br>Revised<br>Budget |
|------------------------------------|-------------------------------|----------------------------|
| Major Fund                         |                               |                            |
| General Fund                       | 48,722,688                    | 50,837,182                 |
| Special Revenue Fund               |                               |                            |
| Headstart Program as of 08/31/2003 | 9,500,721                     | 9,799,823                  |
| Headstart Program as of 08/31/2004 | 9,524,851                     | 9,524,851                  |
| Capital Projects Funds             |                               |                            |
| Interest Income, Series 2001       |                               | 27,577                     |
| Interest Income, Series 2002       |                               |                            |
| Juvenile Youth Village Fund        |                               | 11,082,250                 |
| Other Governmental Funds           | 42,483,668                    | 75,617,369                 |
| Total                              | \$ _110,231,928               | \$ 156,889,052             |
|                                    |                               |                            |

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls. All governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and contracts (encumbrance) issued for goods and services not received at year-end.

The actual results of operations are presented in accordance with GAAP, and the County's accounting policies do not recognize encumbrances as expenditures until the period in which the goods and services are actually received and a liability is incurred. All encumbrances lapse at the end of year. At year-end all outstanding encumbrances are presented as purchase order commitments.

Grant awards representing state and/or federal funding sources included in the special revenues and capital projects funds are project-period or entity differences. Grant awards are initially approved by the Commissioners' Court for the grants' special terms and conditions for contractual performance. All subsequent budget amendments are approved by the various granting agencies governing bodies during the fiscal year and by the Court. In addition to the agencies' governing bodies and the Court, the Board of District Judges approves amendments for the Community Justice Assistance Division grants for the Adult Probation and Texas Juvenile Probation Commission grants for the Juvenile Probation special revenue funds.

# Webb County, Texas Required Supplementary Information September 30, 2003

# Required Supplemental Information - Pension Schedules SCHEDULE OF FUNDING PROGRESS

| Actuarial<br>Valuation<br>Date | (a) Actuarial Value of Assets | (b)  Actuarial  Accrued  Liability (AAL) | (b-a) Unfunded AAL (UALL) | (a/b) Funded Ratio | (c) Annual Covered Payroll (1) | ((b-a)/c) UAAL as a Percentage of Covered Payroll |
|--------------------------------|-------------------------------|------------------------------------------|---------------------------|--------------------|--------------------------------|---------------------------------------------------|
| 1995                           | 25,121,661                    | 26,552,751                               | 1,431,090                 | 94.61%             | 17,267,309                     | 8.29%                                             |
| 1996                           | 27,966,045                    | 29,918,538                               | 1,952,493                 | 93.47%             | 18,652,953                     | 10.47%                                            |
| 1997 (2)                       | 31,007,225                    | 33,464,090                               | 2,456,865                 | 92.66%             | 23,000,529                     | 10.68%                                            |
| 1998                           | 34,576,893                    | 37,695,179                               | 3,118,286                 | 91.73%             | 25,267,205                     | 12.34%                                            |
| 1999                           | 38,980,680                    | 42,449,840                               | 3,469,160                 | 91.83%             | 27,560,693                     | 12.59%                                            |
| 2000                           | 43,995,130                    | 47,403,979                               | 3,408,849                 | 92.80%             | 29,705,993                     | 11.48%                                            |
| 2001                           | 48,742,504                    | 53,768,531                               | 5,026,027                 | 90.65%             | 31,662,450                     | 15.87%                                            |
| 2002                           | 53,575,361                    | 59,754,394                               | 6,179,033                 | 89.66%             | 35.507.037                     | 17.40%                                            |

<sup>(1)</sup> The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

#### SCHEDULE OF EMPLOYER CONTRIBUTIONS

| Accounting<br>Year<br>Ending | Annual<br>Pension<br>Cost (APC) | Percentage<br>of APC<br>Contributed | Net<br>Pension<br>Obligation |
|------------------------------|---------------------------------|-------------------------------------|------------------------------|
| 1995                         | 937,548                         | 100%                                | - 0 -                        |
| 1996                         | 1,177,795                       | 100%                                | - 0 -                        |
| 1997                         | 1,311,881                       | 100%                                | - 0 -                        |
| 1998                         | 1,559,893                       | 100%                                | - 0 -                        |
| 1999                         | 1,770,801                       | 100%                                | - 0 -                        |
| 2000                         | 1,861,316                       | 100%                                | - 0 -                        |
| 2001                         | 2,061,148                       | 100%                                | - 0 -                        |
| 2002                         | 2,827,957                       | 100%                                | - 0 -                        |

<sup>(2)</sup> Revised economic and demographic assumptions due to an experience review were first reflected in this valuation.

# Webb County, Texas Required Supplementary Information September 30, 2003

### TREND INFORMATION

| Actuarial                      |                                             | ·                                           |                                              |                                              |                                              |
|--------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|----------------------------------------------|
| Valuation<br>Date              | 12/31/1995                                  | 12/31/19%                                   | 12/31/1997                                   | 12/31/1998                                   | 12/31/1999                                   |
| Actuarial Cost Method          | entry age                                   | entry age                                   | entry age                                    | entry age                                    | entry age                                    |
| Amortization Method            | level percentage of payroll, closed         | level<br>percentage of<br>payroll, closed   | level<br>percentage of<br>payroll, opened    | level<br>percentage of<br>payroll, opened    | level<br>percentage of<br>payroll, opened    |
| Amortization Period in Years   | 23.0                                        | 25.0                                        | 20.0                                         | 20.0                                         | 20.0                                         |
| Asset Valuation Method         | amortized cost<br>for bonds:<br>no equities | amortized cost<br>for bonds:<br>no equities | long-term<br>appreciation<br>with adjustment | long-term<br>appreciation<br>with adjustment | long-term<br>appreciation<br>with adjustment |
| Actuarial Assumptions:         |                                             |                                             |                                              |                                              |                                              |
| Investment Return (1)          | 8.00%                                       | 8.00%                                       | 8.00%                                        | 8.00%                                        | 8.00%                                        |
| Projected Salary Increases (1) | 6.2%                                        | 6.2%                                        | 5.9%                                         | 5.9%                                         | 5.9%                                         |
| Inflation                      | 4.5%                                        | 4.5%                                        | 4.0%                                         | 4.0%                                         | 4.0%                                         |
| Cost-Of-Living Adjustments     | 0.0%                                        | 0.0%                                        | 0.0%                                         | 0.0%                                         | 0.0%                                         |

| Actuarial<br>Valuation               | 12/31/2000                                   | 12/31/2001                                   | 12/31/2002                                   |
|--------------------------------------|----------------------------------------------|----------------------------------------------|----------------------------------------------|
| Date                                 | 12/31/2000                                   | 12/31/2001                                   | 12/31/2002                                   |
| Actuarial Cost Method                | entry age                                    | entry age                                    | entry age                                    |
| Amortization Method                  | level<br>percentage of<br>payroll, opened    | level<br>percentage of<br>payroll, opened    | level<br>percentage of<br>payroll, opened    |
| Amortization Period in Years         | 20.0                                         | 20.0                                         | 20.0                                         |
| Asset Valuation Method               | long-term<br>appreciation<br>with adjustment | long-term<br>appreciation<br>with adjustment | long-term<br>appreciation<br>with adjustment |
| Actuarial Assumptions:               | •                                            |                                              |                                              |
| Investment Return (1)                | 8.00%                                        | 8.00%                                        | 8.00%                                        |
| Projected Salary Increases (1)       | 5.9%                                         | 5.5%                                         | 5.5%                                         |
| Inflation                            | 4.0%                                         | 3.5%                                         | 3.5%                                         |
| Cost-Of-Living Adjustments           | 0.0%                                         | 0.0%                                         | 0.0%                                         |
| (1) Includes inflation at the stated | rate                                         |                                              |                                              |

# Webb County, Texas Combining Balance Sheet - Nonmajor Governmental Funds - Summary September 30, 2003

|                                     | Special Revenues                      | Capital Projects                         | Debt Service                          | <u>Total-Nonmajor</u><br>Governmental Funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------|---------------------------------------|------------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ASSETS                              |                                       |                                          |                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Cash and cash equivalents           | 4,454,824                             | 1,806,777                                | 150,129                               | 6,411,730                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Investments                         | · · · · · · · · · · · · · · · · · · · | · ·                                      | -                                     | ing diagram (in the second of |
| Taxes receivable, net               | 277,071                               | · · · · · · · · · · · · · · · · · · ·    | 1,271,644                             | 1,548,715                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Due from other funds                | 2,669,164                             | 8,519,126                                | 309,603                               | 11,497,893                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Receivable from other governments   | 1,756,651                             | 596,817                                  |                                       | 2,353,468                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Other receivables                   | 106,794                               | •                                        | <u>-</u>                              | 106,794                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Inventories                         | 3,240                                 |                                          | • • • • • • • • • • • • • • • • • • • | 3,240                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Prepaid expenses                    | 5,076                                 | 2,185                                    | 53,212                                | 60,473                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Total assets                        | 9,272,820                             | 10,924,905                               | 1,784,588                             | 21,982,313                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                     |                                       |                                          |                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| LIABILITIES AND FUND BALANCES       |                                       |                                          |                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Liabilities:                        |                                       |                                          |                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Accounts payable                    | 359,627                               | 327,466                                  | 2,404                                 | 689,497                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Due to other funds                  | 2,683,736                             | 1,934,063                                | 297,767                               | 4,915,566                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Payable to other governments        | 93,264                                | ·                                        | • 14<br>- 14                          | 93,264                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Deferred revenue                    | 613,005                               | - · ·                                    | 1,205,791                             | 1,818,796                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Other accrued expenses              | 300,267                               | en e |                                       | 300,267                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Other payables                      | 77,609                                | 372,489                                  | <u> </u>                              | 450,098                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Total liabilities                   | 4,127,508                             | 2,634,018                                | 1,505,962                             | 8,267,488                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Fund balances:                      |                                       |                                          |                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Reserved for:                       |                                       |                                          |                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Inventories                         | 3,240                                 | • • • • • • • • • • • • • • • • • • •    |                                       | 3,240                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Encumbrances                        | -                                     | •                                        |                                       | e de la companya de<br>La companya de la co                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Prepaid expenses                    | -                                     | •                                        |                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Debt service                        | -                                     | •                                        | 577,819                               | 577,819                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Capital projects                    | • · ·                                 | 10,658,446                               |                                       | 10,658,446                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Other purposes                      | 3,975,938                             |                                          |                                       | 3,975,938                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Unreserved                          | 1,166,134                             | (2,367,559)                              | (299,193)                             | (1,500,618)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Total fund balances                 | 5,145,312                             | 8,290,887                                | 278,626                               | 13,714,825                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Total liabilities and fund balances | \$ 9,272,820                          | \$ 10,924,905                            | \$ 1,784,588                          | \$ 21,982,313                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

#### Webb County, Texas

# Combining Statement of Revenues, Expenditures and Changes in Fund Balances

# Nonmajor Governmental Funds - Summary For the Year Ended September 30, 2003

|                                                     | Special Revenues | Capital Projects                        | Debt Service                                                                                                                                                                                                                    | <u>Total-Nonmajor</u><br><u>Governmental Funds</u> |
|-----------------------------------------------------|------------------|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| REVENUES                                            |                  |                                         |                                                                                                                                                                                                                                 | 0.450.000                                          |
| Property Taxes                                      | 288,166          | -                                       | 5,870,697                                                                                                                                                                                                                       | 6,158,863                                          |
| Sales and miscellaneous taxes                       | 362,359          | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 | en e                                                                                                                                                                                        | 362,359                                            |
| Fees and fines                                      | 2,373,167        | · · · · · · · · · · · · · · · · · · ·   | •                                                                                                                                                                                                                               | 2,373,167                                          |
| Licenses and permits                                |                  | •                                       |                                                                                                                                                                                                                                 | -                                                  |
| Intergovernmental                                   | 9,595,073        | 1,221,475                               |                                                                                                                                                                                                                                 | 10,816,548                                         |
| Charges for services                                | 3,788,209        | •                                       | ing a <del>-</del> color                                                                                                                                                                                                        | 3,788,209                                          |
| Investment earnings                                 | 48,208           | 30,585                                  | 47,757                                                                                                                                                                                                                          | 126,550                                            |
| Miscellaneous                                       | 1,351,513        | • • • • • • • • • • • • • • • • • • •   | 47,195                                                                                                                                                                                                                          | 1,398,708                                          |
| Grant matching                                      | 1,040,579        | 65,000                                  |                                                                                                                                                                                                                                 | 1,105,579                                          |
| Other revenue 2                                     |                  | -                                       |                                                                                                                                                                                                                                 |                                                    |
| Total revenues                                      | 18,847,274       | 1,317,060                               | 5,965,649                                                                                                                                                                                                                       | 26,129,983                                         |
|                                                     |                  |                                         |                                                                                                                                                                                                                                 |                                                    |
| EXPENDITURES                                        |                  |                                         |                                                                                                                                                                                                                                 |                                                    |
| Current:                                            | 727,477          | 246,643                                 | 216,398                                                                                                                                                                                                                         | 1,190,518                                          |
| General government                                  | 1,865,442        | 35,537                                  |                                                                                                                                                                                                                                 | 1,900,979                                          |
| Public safety                                       | 2,900,694        | 163,936                                 |                                                                                                                                                                                                                                 | 3,064,630                                          |
| Justice system                                      | 2,890,090        | -                                       | - 1                                                                                                                                                                                                                             | 2,890,090                                          |
| Health and human services                           | 4,453,111        |                                         |                                                                                                                                                                                                                                 | 4,453,111                                          |
| Infrastructure and environmental services Education | 4,433,111        | - 1                                     | n de la companya de<br>La companya de la co |                                                    |
| Corrections and rehabilitation                      | 3,336,218        | • • • • • • • • • • • • • • • • • • •   |                                                                                                                                                                                                                                 | 3,336,218                                          |
| Community and economic development                  | 587,643          | 34,970                                  |                                                                                                                                                                                                                                 | 622,613                                            |
| Debt Service                                        | •                |                                         | ·                                                                                                                                                                                                                               | •                                                  |
| Principal                                           | 65,637           |                                         | 3,372,825                                                                                                                                                                                                                       | 3,438,462                                          |
| Interest and other charges                          | 101,119          | •                                       | 2,970,148                                                                                                                                                                                                                       | 3,071,267                                          |
| Payments to escrow agent                            | -                |                                         | 85,554                                                                                                                                                                                                                          | 85,554                                             |
| Capital outlay                                      | 1,286,852        | 3,485,523                               |                                                                                                                                                                                                                                 | 4,772,375                                          |
| Total Expenditures                                  | 18,214,283       | 3,966,609                               | 6,644,925                                                                                                                                                                                                                       | 28,825,817                                         |
| Excess (deficiency) of revenues over                |                  |                                         |                                                                                                                                                                                                                                 |                                                    |
| expenditures                                        | 632,991          | (2,649,549)                             | (679,276)                                                                                                                                                                                                                       | (2,695,834)                                        |
|                                                     |                  |                                         |                                                                                                                                                                                                                                 |                                                    |
| OTHER FINANCING SOURCES (USES)                      |                  |                                         | 40.040.000                                                                                                                                                                                                                      | 12,610,000                                         |
| Long-term debt issued                               |                  |                                         | 12,610,000                                                                                                                                                                                                                      |                                                    |
| Capital leases issued                               | 1,013,240        | · · · · · · · · · · · · · · · · · · ·   | 400.044                                                                                                                                                                                                                         | 1,013,240                                          |
| Premium (discount) on bonds issued                  |                  | <b>=</b>                                | 430,011                                                                                                                                                                                                                         | 430,011                                            |
| Payments to refunded bond escrow agent              | •                | •                                       | (12,823,613)                                                                                                                                                                                                                    | (12,823,613)                                       |
| Transfers in                                        | 363,904          | 327,577                                 | 163,685                                                                                                                                                                                                                         | 855,166                                            |
| Transfers out                                       | (844,002)        | (45,587)                                |                                                                                                                                                                                                                                 | (889,589)                                          |
| Total other financing sources and uses              | 533,142          | 281,990                                 | 380,083                                                                                                                                                                                                                         | 1,195,215                                          |
| Net change in fund balances                         | 1,166,133        | (2,367,559)                             | (299,193)                                                                                                                                                                                                                       | (1,500,619)                                        |
| Fund balances - beginning, Restated                 | 3,979,179        | 10,658,446                              | 577,819                                                                                                                                                                                                                         | 15,215,444<br>13,714,825                           |
| Fund balances - ending                              | 5,145,312        | 8,290,887                               | 278,626                                                                                                                                                                                                                         | 13,714,020                                         |



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#### NON-MAJOR GOVERNMENTAL FUNDS Special Revenue Funds

#### WEBB COUNTY FUNDS

## WEBB COUNTY CLERK ARCHIVE FUND

These revenues are in compliance to state law to providing a copy in a format other than paper of a record maintained by County Clerk.

### WEBB COUNTY HOTEL/MOTEL OCCUPANCY TAX FUND

This fund accounts for revenues received from the levy of hotel/motel occupancy taxes. The revenues have been designated for recreational and tourist promotional activities.

## WEBB COUNTY RECORDS MANAGEMENT AND PRESERVATION

These revenues are collected by Webb County in compliance with state law to cover records management & preservation cost for Webb County.

# WEBB COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION

These revenues are collected by Webb County in compliance with state law to cover records management & preservation cost for the Webb County Clerk.

#### **ROAD AND BRIDGE FUND**

The Road and Bridge Fund is a constitutional fund established to account for resources restricted for constructing and maintaining roads and bridges. The County is divided into four precincts. A consolidated budget is provided for all precincts and is administered by the Road and Bridge Superintendent.

# WEBB COUNTY TAX ASSESSOR VEHICLE INVENTORY TAX

These revenues are earned by the department in compliance with state law to defray the cost of vehicle inventory operations.

## JUSTICE COURT TECHNOLOGY FUND

These revenues are earned by the County Justice of the Peace departments in compliance with state law to purchase technological enhancements for Justice of the Peace Courts.

### **ELECTION CONTRACT SERVICE FUND**

These revenues are earned by the election department from contracting with governmental entities to administer their elections.

#### **WEBB COUNTY FUNDS - continued**

#### WEBB COUNTY CRT RESIDENTIAL TREATMENT CENTER

The revenues represent basic rent payment from the Webb County Restitution/Court Residential Treatment Center and provide for the payments of principal and interest for Certificates of Participation, Series 1997.

# WEBB COUNTY CONSTABLE PRECINCT 1 FEDERAL FORFEITURE

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

# WEBB COUNTY CONSTABLE PRECINCT 4 FEDERAL FORFEITURE

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal equitable sharing guidelines.

## WEBB COUNTY SHERIFF FEDERAL FORFEITURE

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific restrictions according to federal guidelines.

## WEBB COUNTY SHERIFF STATE FORFEITURE

These funds account for certain revenues that are used for investigation of crime purposes.

## WEBB COUNTY DISTRICT ATTORNEY FEDERAL FORFEITURE

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

## WEBB COUNTY DISTRICT ATTORNEY STATE FORFEITURE

These funds account for certain revenues that are used for investigation of crime purposes.

#### DRUG IMPACT COURT RESERVE

Revenues are from fines levied by the Drug Impact Court. This fund is to build a reserve for future Drug Impact Court expenditures.

#### **WEBB COUNTY FUNDS - continued**

#### COURTHOUSE SECURITY FEES FUND

These revenues are collected by Webb County in compliance with state law to cover security costs.

#### **GRAFFITI ERADICATION FUND**

This fund is used to account for fees assessed and collected by the County's five justices of the peace for the purpose of cleaning graffiti. Expenditures are authorized by the County's Commissioners' Court.

### DISTRICT ATTORNEY HOT CHECK FEE FUND

This fund is administered by the District Attorney's office. Service charges for collections of insufficient fund checks are recorded here.

# LAREDO-WEBB COUNTY CHILD WELFARE UNIT

The Laredo-Webb County Child Welfare Unit (Unit) was created under the State of Texas statutes, Texas Department of Human Services and Webb County, Texas. The parties agreed to enter into a county-wide, jointly financed, state administered, regionally operated child protection programs to meet the needs of abused and/or neglected children and children with special needs, including, but not limited to, adoption. The Unit is a blended component unit of Webb County, Texas.

# WEBB COUNTY SHERIFF INMATE COMMISSARY SALES COMMISSION

This fund records revenue from commissions from gross commissary sales and expenditures are designated for the benefit of Webb County inmates.

## **RURAL RAIL TRANSPORTATION DISTRICT**

This fund was established January 2003 to provide the essential elements for the continued economic vitality and of the County's rural area according to Article 6550c.

#### PAYROLL CLEARING

The Webb County Payroll Fund accounts for payroll transactions for Webb County

#### **CITY OF LAREDO**

# CITY OF LAREDO HOMELESS PREVENTION FUND

Revenues are from the City of Laredo, Texas. This program is used to assist individuals and/or families on the verge of becoming homeless, they are assisted with utility, rent, and/or mortgage payments.

#### **ELDERLY NUTRITION PROGRAM**

Revenues are from the City of Laredo, Texas. These funds are used to provide meals and other nutrition services to older people with the greatest economic or social need.

#### FEDERAL GRANTS

## U.S. Department of Health and Human Services

# CHILDREN'S JUSTICE ACT CLUSTER COURT

Revenues are for the implementation of the cluster court, which covers a four county area, Duval, Jim Hogg, Webb and Zapata.

## COMPREHENSIVE ENERGY ASSISTANCE PROGRAM

Revenues are from the Texas Department of Housing and Community Affairs. These funds are to be used for energy assistance of Webb County residents.

# WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS-LIHEAP

Revenues are from the U.S. Department of Health and Human Services pass through the Texas Department of Housing and Community Affairs. These funds are used to weatherize homes for low-income families, the elderly, and handicapped persons.

# WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS-DOE

Revenues are form the U.S. Department of Energy passed through Texas Department of Housing and Community Affairs. These funds are used to weatherize home for low-income families, the elderly and handicapped persons.

# COMMUNITY SERVICE BLOCK GRANT

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to provide a range of services to address the needs of low income individuals to ameliorate the causes and conditions of poverty.

#### **FEDERAL GRANTS - continued**

#### MEALS ON WHEELS

Revenues are from the U.S. Department of Health and Human Services and the City of Laredo, Texas. These funds are used to help alleviate and prevent malnutrition by providing home delivery of nutritious meals.

# U.S. Department of Housing and Urban Development

# WEBB COUNTY SELF HELP CENTER PROGRAM - TCDP CONTRACT #718003

Revenues are from Texas Department of Housing and Community Affairs. This program will provide housing and community development services and infrastructure improvements to colonias. Additionally, outreach and educational services will be provided to colonia residents.

# WEBB COUNTY HUD COLONIA INITIATIVES PROGRAM #B-98-RH-TX-0003

Revenues are from U.S. Department of Housing and Urban Development. This program addresses housing needs by providing housing activities that benefit low to moderate income families in the form of room additions or housing rehabilitations.

# $\frac{\text{WEBB COUNTY HUD NEIGHBORHOOD INITIATIVES PROGRAM \#B-00-NI-TX-WC-0002}}{0002}$

Revenues are from U.S. Department of Housing and Urban Development. This program addresses housing needs by providing housing activities that benefit low to moderate income families in the form of housing rehabilitations and indoor plumbing improvements.

# WEBB COUNTY SELF HELP CENTER PROGRAM - TCDP CONTRACT #721003

Revenues are from Texas Department of Housing and Community Affairs. This program will provide housing and community development services and infrastructure improvements to colonias. Additionally, outreach and educational services will be provided to colonia residents.

# U.S. Department of Agriculture

# CHILD AND ADULT CARE FOOD PROGRAM

These revenues are provided by the Department of Human Services. This program provides nutritional meals to students participating in the Head Start Program.

#### **FEDERAL GRANTS - continued**

#### U.S. Department of Justice

## CRIMINAL JUSTICE DIVISION-PURCHASE OF JUVENILE JUSTICE ALTERNATIVES

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. Funds are provided to purchase services for juvenile rehabilitation.

# <u>CRIMINAL JUSTICE DIVISION - JUVENILE ACCOUNTABILITY INCENTIVE</u> BLOCK <u>GRANT</u>

Revenues are from the Office of the Governor. These funds assist early prevention And early intervention projects to address conditions that contribute to delinquent behavior.

# <u>COMMUNITY JUSTICE DIVISION – SCHOOL BASED ANTI-TRUANCY BOOTCAMP</u> FUND

Revenues are from the Office of the Governor. These funds are awarded to provide eight full time drill instructors to operate bootcamps at area middle schools targeting truants.

# <u>CRIMINAL JUSTICE DIVISION - STDC JUVENILE ACCOUNTABILITY INCENTIVE</u> BLOCK

Revenues are passed through South Texas Development Council. These funds were appropriated for training and education regarding delinquent behavior.

# <u>CRIMINAL JUSTICE DIVISION – DISTRICT ATTORNEY'S INITIATIVE AGAINST</u> DOMESTIC VIOLENCE

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to support programs assisting victims with services necessary to speed their recovery from a criminal act and aid them in the criminal justice process.

# <u>CRIMINAL JUSTICE DIVISION - DISTRICT ATTORNEY'S DOMESTIC VIOLENCE-</u>COUNSELORS

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are to be used to employ two domestic violence counselors.

#### **FEDERAL GRANTS - continued**

# **DRUG ENFORCEMENT AGENCY - NARCOTICS TASK FORCE**

Revenues are from the Office of the National Drug Control Policy. These funds are used to implement the High Intensity Drug Trafficking Area (HIDTA) Program. This program enhances and coordinates America's drug-control efforts among Local, State and Federal law enforcement agencies in order to eliminate or reduce drug trafficking and its harmful consequences in critical regions of the United States.

# CRIMINAL JUSTICE DIVISION - WOMEN'S LEGAL ADVOCATE (PROSECUTOR)

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds provide legal representation to female victims of domestic violence in criminal and civil cases.

#### CRIMINAL JUSTICE DIVISION - WOMEN'S LEGAL ADVOCATE

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to employ one court advocate to assist female victims by processing applications for protective orders, preparing motions for the prosecutors in criminal cases.

# CRIMINAL JUSTICE DIVISION - CITY OF LAREDO FINANCIAL TASK FORCE

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division through a grant awarded to the City of Laredo. This grant funds a multi-agency, multi-jurisdictional Financial Task Force that combines the efforts of federal, state and local law enforcement.

# <u>CRIMINAL JUSTICE DIVISION - CITY OF LAREDO MULTI-AGENCY NARCOTICS</u> TASK FORCE

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division through a grant awarded to the City of Laredo. The Task Force is dedicated to combating the buying, selling, smuggling, and distributing of drugs.

#### **FEDERAL GRANTS - continued**

#### C.O.P.S IN SCHOOL PROGRAM

Revenues are from the U. S. Department of Justice Office of Community Oriented Policing Services. Funds are use to employ six additional School Resource Officers.

# LOCAL LAW ENFORCEMENT BLOCK GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are used to purchase law enforcement equipment.

#### LOCAL LAW ENFORCEMENT BLOCK GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are to be used to purchase law enforcement equipment.

### C.O.P.S. UNIVERSAL HIRING

Revenues are from the U.S. Department of Justice Office of Community Oriented Policing Services. Funds are used for five new full-time officers and five part-time officers.

### U.S. Federal Emergency Management Agency

## WELFARE EMERGENCY FOOD AND SHELTER PROGRAM

Revenues are provided from the U.S. Federal Emergency Management Agency. These funds are used to provide rural area participants with assistance in paying utilities.

# **U.S. Department of Transportation**

## PUBLIC TRANSPORATION FOR NON-UBRANIZED AREAS

Revenues are from the U.S. Department of Transportation. This program is used to enhance the access of persons living in rural areas to health care, public services, education and employment.

#### FEDERAL GRANTS - continued

#### U.S. Department of Labor

# EMPLOYMENT AND TRAINING ADMINISTRATION - WELFARE TO WORK PROGRAM

Revenues are provided from the U.S. Department of Labor to assist approximately 151 qualified individuals by providing training support and job retention services and other job acquisition and retention services.

#### Other Federal financial Assistance

# U.S. TREASURY DEPT. BUREAU OF A.T.F. GANG RESISTANCE & EDUCATION AND TRAINING (G.R.E.A.T.) PROGRAM.

Revenues are from the U.S. Alcohol, Tobacco & Firearms Agency. This grant uses the skill of ATF, State, and Local Law Enforcement Personnel to develop a program to educate youths about the dangers associated with joining street gangs.

#### **STATE GRANTS**

#### **Community Justice Assistance Division**

#### **COMMUNITY CORRECTIONS**

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. A Pre-sentence Investigation Unit will provide the courts with in-depth information, alternative sanctions and supervision plans based on Defendants needs/risks factor.

#### DAY REPORTING CENTER

Revenues are from the State of Texas Community Justice Assistance Division. The fund provides an outlet for community service and continued education.

## RESIDENTIAL TREATMENT CENTER

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. The center serves as an alternative to incarceration in the Institutional Division of the Texas Department of Criminal Justice.

#### **STATE GRANTS - continued**

#### BASIC SUPERVISION PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division and from Adult Probation fees collected. Adult Probation Fund rehabilitates offenders and takes action against probationers who are unable to follow court imposed probation rules.

#### TREATMENT INCARCERATION PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division. The Treatment Incarceration Program contracts for outpatient, inpatient, and detoxification services for offenders currently on community supervision with an alcohol/drug related illness.

#### MENTALLY IMPAIRED CASELOAD

These revenues are from the State of Texas Community Justice Assistance Division. Funds are used to pay the salary of the Community Supervision Officer working with a specialized caseload of mental health offenders.

# Texas Department of Housing and Community Affairs

### SYSTEM BENEFIT FUNDS PROGRAM

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to weatherize home for low-income families, the elderly, and handicapped persons.

#### **Texas Juvenile Probation Commission**

#### **VERTEX TARGETED OPPORTUNITIES**

Revenues are from Texas Juvenile Probation Commission. Vertex Targeted Opportunities, Inc., a business unit of Unificare, LTD., provides professional assistance to explore opportunities for new Federal Financial Participation (FFP), to review prospects for expansion of existing FFP, and to secure additional FFP as may be appropriated for the board.

#### **STATE GRANTS - continued**

#### BORDER PROJECT

Revenues are from the Texas Juvenile Probation Commission to provide juvenile supervision program.

#### **COMMUNITY CORRECTIONS**

Revenues are from the Texas Juvenile Probation Commission to provide Community Based Juvenile Probation and Detention Services to ensure public safety and assist juvenile offenders in becoming productive and reasonable adults.

#### STATE AID

Revenues are from the Texas Juvenile Probation Commission State Aid Program. The Texas Juvenile Probation provides probation services, vocational training and work programs for juveniles.

## JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM

Revenues are from the Texas Education Agency which are to be used to implement provisions of Chapter 37 of the Texas Education Code which requires juvenile justice alternative education programs be established to service local area school districts.

#### JUVENILE OFFICERS' SALARY SUPPLEMENT

Revenues are from the Texas Juvenile Probation Commission. These funds are used as supplement pay for Detention Officers, Probation Officers and Drill Officers.

### PROGRESSIVE SANCTIONS LEVEL 1-2-3 PROGRAMS

Revenues are from the Texas Juvenile Probation Commission to provide funding for a variety of programs and services for juvenile offenders who are in early stages of delinquency to prevent further penetration into the juvenile justice system.

# **Texas Automobile Theft Prevention Authority**

# CRIMINAL JUSTICE DIVISION - CITY OF LAREDO AUTO THEFT TASK FORCE

Revenues are from the Office of the Governor, Criminal Justice Division through a grant awarded to the City of Laredo. The Task Force will detect, investigate and apprehend individuals involved in auto theft in the area.

#### **STATE GRANTS - continued**

#### **Texas Water Development Board**

## HIGHWAY 59 FACILITY PLAN CONTRACT 2001-483-441

Revenues are from the Texas Water Development Board and Border Environment Cooperation Commission. These funds are used for a facility engineering plan for the economically distressed area known as highway 59 colonias.

#### **Texas Parks & Wildlife Department**

#### COMMUNITY OUTDOOR OUTREACH PROGRAM

Revenues are from the State of Texas Department of Parks and Wildlife and are designated to increase the availability of public recreation and resources to people who meet the project's guidelines.

#### **Texas Higher Education Coordinating Board**

### CAA EMERGENCY FOOD AND SHELTER

Revenues are from Texas Higher Education Coordinating Board. Revenues are used to buy school supplies and educational material for Gear-Up / CAA TAMIU University tour.

Revenues are from Webb County and are designated to support payroll expenditures for the Community Action Agency Emergency Food and Shelter programs.

Revenues are provided by CPL Retail Energy for the Neighbor-to-Neighbor Program. The funds are to be used to help needy people experiencing an energy emergency or crisis.

# **Texas State Comptroller**

### STATE COMPTROLLER'S OFFICE SENATE BILL 55

These revenues are to be used for enforcement and compliance activities of tobacco sales as suggested by the comptroller.

# STATE COMPTROLLER'S OFFICE - LAW ENFORCEMENT

These revenues are from the State Comptroller's Office. This grant provides for continued training and education for Webb County law enforcement officers.

#### **STATE GRANTS - continued**

### STATE COMPTROLLER'S OFFICE - 49TH DISTRICT COURT

Revenues are from the State Comptroller's Office. This grant is used to supplement payroll and operating expenditures for administration of justice.

#### Office of the Attorney General

#### OFFICE OF THE ATTORNEY GENERAL CONTRACT #00-03847.A2

Revenues are from The Office of The Attorney General. The purpose of this agreement is to provide the Webb County Child Support registry with mechanism for supporting and improving the IV-D child support case services provided by the County.

JAIL MATCH/PATCH PROGRAM (Mamas and their children/Papas and their Children)

The purpose of the Program is to maintain and strengthen the parent child relationship during the incarceration of the parent.

#### **Criminal Justice Division**

### POLICE ACTIVITY LEAGUE (PAL)

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to implement a program to deter juvenile crime.

#### **MEDIATION PROGRAM**

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to support a program against domestic violence.

|                                     | Webb County Clerk<br>Archive |                                       | Webb County Hotel/Motel Occupancy Tax |           | Webb County<br>Records Management<br>and Preservation |                                       | Webb County Clerk<br>Records Manageme<br>and Preservation |                      |
|-------------------------------------|------------------------------|---------------------------------------|---------------------------------------|-----------|-------------------------------------------------------|---------------------------------------|-----------------------------------------------------------|----------------------|
| ASSETS                              |                              |                                       |                                       | 000 045   | •                                                     |                                       | ¢.                                                        |                      |
| Cash and cash equivalents           | \$                           | -                                     | \$                                    | 232,345   | \$                                                    |                                       | \$                                                        | -                    |
| Taxes receivable, net               |                              |                                       |                                       | -         |                                                       | 40.057                                |                                                           | 4,744                |
| Due from other funds                |                              | 63,989                                |                                       | •         |                                                       | 13,257                                |                                                           | 4,744                |
| Receivable from other governments   |                              | •                                     |                                       | · -       |                                                       | · · · · · · · · · · · · · · · · · · · |                                                           |                      |
| Other receivables                   |                              |                                       |                                       | ·         |                                                       |                                       |                                                           | - · · · ·            |
| Inventories                         |                              | -                                     |                                       |           |                                                       |                                       |                                                           | -                    |
| Prepaid expenses                    |                              | <u></u>                               |                                       | _         | -                                                     | 248                                   |                                                           | <del>- 1 - 1 -</del> |
| Total assets                        |                              | 63,989                                | -                                     | 232,345   |                                                       | 13,505                                |                                                           | 4,744                |
| LIABILITIES AND FUND BALANCES       |                              |                                       |                                       |           |                                                       |                                       |                                                           |                      |
| Liabilities:                        |                              | · · · · · · · · · · · · · · · · · · · |                                       | 4,000     |                                                       | 448                                   |                                                           | 489                  |
| Accounts payable                    |                              | -                                     |                                       | 119,686   |                                                       | 1,352                                 |                                                           | 119                  |
| Due to other funds                  |                              | -                                     |                                       | - 113,000 |                                                       | - 1,002                               |                                                           | ·                    |
| Payable to other governments        |                              | · · · · · · · · · · · · · · · · · · · |                                       |           |                                                       |                                       |                                                           | -                    |
| Deferred revenue                    |                              |                                       |                                       |           |                                                       | 4,107                                 |                                                           | 1,321                |
| Other accrued expenses              |                              | · •                                   |                                       |           |                                                       | - 1,107                               |                                                           | -                    |
| Other payables                      |                              |                                       |                                       | 123,686   |                                                       | 5,907                                 |                                                           | 1,929                |
| Total liabilities                   |                              |                                       |                                       | 120,000   |                                                       |                                       |                                                           |                      |
| Fund balances:                      |                              |                                       |                                       |           |                                                       |                                       |                                                           |                      |
| Reserved for:                       |                              |                                       |                                       |           |                                                       |                                       |                                                           |                      |
| Inventories                         |                              | . <del>-</del>                        |                                       | -         |                                                       | <u>.</u>                              |                                                           |                      |
| Debt service                        |                              | -                                     |                                       | -         |                                                       | · · · · · · · · · · · · · · · · · · · |                                                           | -                    |
| Capital projects                    |                              | - ·                                   |                                       | -         |                                                       | <u>.</u> .                            |                                                           | -                    |
| Other purposes                      |                              | 37,102                                |                                       | 205,933   |                                                       | 4,304                                 |                                                           | 12,054               |
| Unreserved                          |                              | 26,887                                |                                       | (97,274)  |                                                       | 3,294                                 |                                                           | (9,239)              |
| Total fund balances                 |                              | 63,989                                |                                       | 108,659   |                                                       | 7,598                                 | -                                                         | 2,815                |
| Total liabilities and fund balances | \$                           | 63,989                                | \$                                    | 232,345   | \$                                                    | 13,505                                | \$                                                        | 4,744                |

|                                            | Ros | ad and Bridge                         | Assesso                                      | ounty Tax<br>or Vehicle<br>ory Tax    |    | stice Court<br>chnology               | Election Contract Services |                                 |  |
|--------------------------------------------|-----|---------------------------------------|----------------------------------------------|---------------------------------------|----|---------------------------------------|----------------------------|---------------------------------|--|
| ASSETS                                     |     |                                       |                                              |                                       |    |                                       |                            | 00 004                          |  |
| Cash and cash equivalents                  | \$  | · -                                   | \$                                           | -                                     | \$ | · · · · · · · · · · · · · · · · · · · | \$                         | 92,864                          |  |
| Taxes receivable, net                      |     | 277,071                               |                                              | · •                                   |    |                                       |                            | -                               |  |
| Due from other funds                       |     | 1,522,361                             |                                              | <del>.</del> .                        |    | 82,574                                |                            | 3,835                           |  |
| Receivable from other governments          |     | 32,211                                |                                              | · <u>-</u>                            |    | -                                     |                            |                                 |  |
| Other receivables                          |     | • • • • • • • • • • • • • • • • • • • |                                              | -                                     |    |                                       |                            | -                               |  |
| Inventories                                |     | <u>-</u> •                            |                                              | -                                     |    |                                       |                            | -                               |  |
| Prepaid expenses                           |     | <u></u>                               |                                              | -                                     |    |                                       |                            |                                 |  |
| Total assets                               |     | 1,831,643                             |                                              | -                                     | _  | 82,574                                |                            | 96,699                          |  |
| LIABILITIES AND FUND BALANCES Liabilities: |     |                                       |                                              |                                       |    |                                       |                            |                                 |  |
| Accounts payable                           |     | 63,857                                |                                              | · · · · · · · · · · · · · · · · · · · |    | · · · · · · · · · · · · · · ·         |                            | , i - i                         |  |
| Due to other funds                         |     | 10,227                                |                                              | -                                     |    | ,                                     |                            | 3,675                           |  |
| Payable to other governments               |     | - · ·                                 |                                              | , <del>-</del>                        |    | <del>.</del>                          |                            | <u>-</u>                        |  |
| Deferred revenue                           |     | 266,922                               |                                              | -                                     |    | · -                                   |                            | -                               |  |
| Other accrued expenses                     |     | 76,718                                |                                              | · · · · · · -                         |    | i                                     |                            |                                 |  |
| Other payables                             |     | 7,338                                 |                                              | - <u>-</u>                            |    | <u></u>                               |                            | · -                             |  |
| Total liabilities                          |     | 425,062                               |                                              | -                                     |    | _                                     |                            | 3,675                           |  |
| Fund balances:                             |     |                                       |                                              |                                       |    |                                       |                            |                                 |  |
| Reserved for:                              |     |                                       |                                              |                                       |    |                                       |                            |                                 |  |
| Inventories                                |     | -                                     |                                              | -                                     |    | · · · · · · · · · · · · · · · · · · · |                            | . · · · · · · · · · · · · · · · |  |
| Debt service                               |     | -                                     |                                              |                                       |    | -                                     |                            |                                 |  |
| Capital projects                           |     |                                       |                                              | -                                     |    |                                       |                            | 04.005                          |  |
| Other purposes                             |     | 1,112,561                             |                                              |                                       |    | 24,726                                |                            | 91,935                          |  |
| Unreserved                                 |     | 294,020                               |                                              | _                                     |    | 57,848                                |                            | 1,089                           |  |
| Total fund balances                        |     | 1,406,581                             | - <u>-                                  </u> |                                       |    | 82,574                                |                            | 93,024                          |  |
| Total liabilities and fund balances        | \$  | 1,831,643                             | \$                                           | -                                     | \$ | 82,574                                | \$                         | 96,699                          |  |

|                                     | CRT Residential Treatment Center |            | Webb County Constable Precinct 1 Federal Forfeiture |          | Webb County Constable Precinct 4 Federal Forfeiture |                                       | Webb County Sherif<br>Federal Forfeiture |                |
|-------------------------------------|----------------------------------|------------|-----------------------------------------------------|----------|-----------------------------------------------------|---------------------------------------|------------------------------------------|----------------|
| ASSETS                              |                                  |            | •                                                   | 85,126   | \$                                                  | 8,078                                 | \$                                       | 142,783        |
| Cash and cash equivalents           | \$                               |            | \$                                                  | 65,126   | Φ.                                                  | 0,070                                 | Ψ                                        | 142,700        |
| Taxes receivable, net               |                                  |            |                                                     | 3,018    |                                                     |                                       |                                          | 16,596         |
| Due from other funds                |                                  | - ,        |                                                     | 3,010    |                                                     |                                       |                                          | 10,000         |
| Receivable from other governments   |                                  | . •        |                                                     | · .      |                                                     | · · · · · · · · · · · · · · · · · · · |                                          |                |
| Other receivables                   |                                  |            |                                                     | -        |                                                     | · .                                   |                                          |                |
| Inventories                         |                                  |            |                                                     | -        |                                                     |                                       |                                          | <del>-</del> - |
| Prepaid expenses                    |                                  | -          |                                                     | 00.444   |                                                     | 0.070                                 |                                          | 159,379        |
| Total assets                        |                                  | -          |                                                     | 88,144   |                                                     | 8,078                                 |                                          | 159,579        |
|                                     |                                  |            |                                                     |          |                                                     |                                       |                                          |                |
| LIABILITIES AND FUND BALANCES       |                                  |            |                                                     |          |                                                     |                                       |                                          |                |
| Liabilities:                        |                                  |            |                                                     |          |                                                     |                                       |                                          |                |
| Accounts payable                    |                                  | -          |                                                     | 263      |                                                     |                                       |                                          | · •            |
| Due to other funds                  |                                  | -          |                                                     | 1,145    |                                                     | · · · · · · · · · · · · · · · · · · · |                                          |                |
| Payable to other governments        |                                  | -          |                                                     | <u>.</u> |                                                     | -                                     |                                          |                |
| Deferred revenue                    |                                  | · -        |                                                     | 2,340    |                                                     |                                       |                                          |                |
| Other accrued expenses              |                                  | . <b>-</b> |                                                     | 772      |                                                     |                                       |                                          | · •            |
| Other payables                      |                                  | <u> </u>   |                                                     | _        |                                                     |                                       |                                          |                |
| Total liabilities                   |                                  |            |                                                     | 4,520    |                                                     | _                                     | -                                        | · -            |
| Fund balances:                      |                                  |            |                                                     |          |                                                     |                                       |                                          |                |
| Reserved for:                       |                                  |            |                                                     |          |                                                     |                                       |                                          |                |
| Inventories                         |                                  | · -        |                                                     | -        |                                                     | 7                                     |                                          | -              |
| Debt service                        |                                  | -          |                                                     | -        |                                                     | · <u>-</u>                            |                                          | -              |
| Capital projects                    |                                  |            |                                                     | <u> </u> |                                                     | . <u>-</u>                            |                                          |                |
| Other purposes                      |                                  | 11,420     |                                                     | 150,884  |                                                     | 7,973                                 |                                          | 160,084        |
| Unreserved                          |                                  | (11,420)   |                                                     | (67,260) |                                                     | 105                                   |                                          | (705)          |
| Total fund balances                 |                                  | -          |                                                     | 83,624   |                                                     | 8,078                                 |                                          | 159,379        |
| Total liabilities and fund balances | \$                               | -          | \$                                                  | 88,144   | \$                                                  | 8,078                                 | \$                                       | 159,379        |

|                                     | Webb County Sheriff<br>State Forfeiture |         | Attor | ounty District<br>ney Federal<br>refeiture | Atto | County District<br>orney State<br>orfeiture | Drug Impact Court<br>Reserve |                 |
|-------------------------------------|-----------------------------------------|---------|-------|--------------------------------------------|------|---------------------------------------------|------------------------------|-----------------|
| ASSETS                              | \$                                      | 496,435 | \$    | 526,493                                    | \$   | 206,733                                     | \$                           | -               |
| Cash and cash equivalents           | Φ                                       | 490,400 | Ψ     | -                                          | -    | <u>-</u>                                    |                              | - · · · · · · - |
| Taxes receivable, net               |                                         | 12,264  |       | 1,275                                      |      | 1,714                                       |                              | 225,616         |
| Due from other funds                |                                         | 12,201  |       | -                                          |      |                                             |                              | <del>-</del>    |
| Receivable from other governments   |                                         | _       |       | 2,149                                      |      |                                             |                              | -               |
| Other receivables                   |                                         | _       |       | _,,                                        |      |                                             |                              | -               |
| Inventories                         |                                         |         |       | -                                          |      | · .                                         |                              | , -             |
| Prepaid expenses  Total assets      |                                         | 508,699 |       | 529,917                                    |      | 208,447                                     |                              | 225,616         |
| Total assets                        |                                         |         |       |                                            |      |                                             |                              |                 |
| LIABILITIES AND FUND BALANCES       |                                         |         |       |                                            |      |                                             |                              |                 |
| Liabilities:                        |                                         |         |       | 7 204                                      |      | 593                                         |                              | 4,473           |
| Accounts payable                    |                                         | 4,737   |       | 7,321                                      |      | 1,100                                       |                              | 931             |
| Due to other funds                  |                                         | 11,691  |       | 10,478                                     |      | 1,100                                       |                              | -               |
| Payable to other governments        |                                         |         |       |                                            |      | 10,360                                      |                              | _               |
| Deferred revenue                    |                                         |         |       | - 0.404                                    |      | 72                                          |                              | 6,338           |
| Other accrued expenses              |                                         |         |       | 2,404                                      |      | 12                                          |                              | 0,000           |
| Other payables                      |                                         |         |       |                                            |      | 12,125                                      |                              | 11,742          |
| Total liabilities                   |                                         | 16,428  |       | 20,203                                     |      | 12,123                                      |                              | 11,772          |
| E distance.                         |                                         |         |       |                                            |      |                                             |                              |                 |
| Fund balances:  Reserved for:       |                                         |         |       |                                            |      |                                             |                              |                 |
| Inventories                         |                                         |         |       | · -                                        |      |                                             |                              | -               |
| Debt service                        |                                         |         |       | _                                          |      | -                                           |                              | "<br>           |
|                                     |                                         |         |       | ·                                          |      | · -                                         |                              | _               |
| Capital projects                    |                                         | 180,437 |       | 500,612                                    |      | 114,426                                     |                              | 207,173         |
| Other purposes                      |                                         | 311,834 |       | 9,102                                      |      | 81,896                                      |                              | 6,701           |
| Unreserved Total fund balances      |                                         | 492,271 |       | 509,714                                    |      | 196,322                                     |                              | 213,874         |
| Total liabilities and fund balances | \$                                      | 508,699 | \$    | 529,917                                    | \$   | 208,447                                     | \$                           | 225,616         |
| Total liabilities and fund balances | Ψ                                       | 300,033 |       |                                            |      |                                             |                              |                 |

|                                     | Courthouse Security<br>Fees |           | Graffiti Eradication |              |    | torney Hot<br>k Fee | Laredo Webb County<br>Child Welfare Unit |         |  |
|-------------------------------------|-----------------------------|-----------|----------------------|--------------|----|---------------------|------------------------------------------|---------|--|
| ASSETS                              |                             |           |                      |              | •  |                     | \$                                       | 107,971 |  |
| Cash and cash equivalents           | \$                          | -         | \$ , ,               |              | \$ |                     | Ð                                        | 107,971 |  |
| Taxes receivable, net               |                             |           |                      | 4.074        |    | 47.042              |                                          |         |  |
| Due from other funds                |                             | 52,404    |                      | 1,671        |    | 47,942              |                                          |         |  |
| Receivable from other governments   |                             | -         |                      | -            |    |                     |                                          |         |  |
| Other receivables                   |                             | . · · · • |                      | -            |    | -                   |                                          |         |  |
| Inventories                         |                             | -         |                      | -            |    |                     |                                          |         |  |
| Prepaid expenses                    |                             | -         |                      |              |    | 47.040              |                                          | 107,971 |  |
| Total assets                        |                             | 52,404    |                      | 1,671        |    | 47,942              |                                          | 107,971 |  |
|                                     |                             |           |                      |              |    |                     |                                          |         |  |
| THE PART OF THE PART AND THE        |                             |           |                      |              |    |                     |                                          |         |  |
| LIABILITIES AND FUND BALANCES       |                             |           |                      |              |    |                     |                                          |         |  |
| Liabilities:                        |                             | 1         |                      | 2            |    | _                   |                                          |         |  |
| Accounts payable                    |                             | 16        |                      | 1,671        |    | 911                 |                                          | _       |  |
| Due to other funds                  |                             | 10        |                      | 1,071        |    | -                   |                                          | _       |  |
| Payable to other governments        |                             | -<br>     |                      |              |    |                     |                                          | -       |  |
| Deferred revenue                    |                             | -         |                      | _            |    | 1,174               |                                          |         |  |
| Other accrued expenses              |                             | -         |                      |              |    |                     |                                          | ·       |  |
| Other payables                      |                             | 17        |                      | 1,671        |    | 2,085               | -                                        | _       |  |
| Total liabilities                   |                             | 17        |                      | 1,071        |    | 2,000               |                                          |         |  |
| Fund balances:                      |                             |           |                      |              |    |                     |                                          |         |  |
| Reserved for:                       |                             |           |                      |              |    |                     |                                          |         |  |
| Inventories                         |                             | -         |                      | -            |    | -                   |                                          | · -     |  |
| Debt service                        |                             | -         |                      | -            |    | -                   |                                          |         |  |
| Capital projects                    |                             | -         |                      | -            |    | <u>-</u>            |                                          | · -     |  |
| Other purposes                      |                             | 33,840    |                      | 1,671        |    | 26,915              |                                          | 116,154 |  |
| Unreserved                          |                             | 18,547    |                      | (1,671)      |    | 18,942_             |                                          | (8,183) |  |
| Total fund balances                 | . —————————                 | 52,387    |                      | <del>-</del> |    | 45,857              |                                          | 107,971 |  |
| Total liabilities and fund balances | \$                          | 52,404    | \$                   | 1,671        | \$ | 47,942              | \$                                       | 107,971 |  |
|                                     |                             |           |                      |              |    |                     |                                          |         |  |

| Inventories                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | _<br>tion |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Taxes receivable, net  Due from other funds  Receivable from other governments  Other receivables  Inventories  Prepaid expenses  Total assets  Total assets |           |
| Due from other funds   40,000   101,150                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | -         |
| Receivable from other governments   -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | · -       |
| Other receivables Inventories         -         -         31,352         2           Prepaid expenses         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td< th=""><th>-</th></td<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -         |
| Inventories                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -         |
| Total assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 800       |
| Total assets   77,181   40,000   150,938   2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -         |
| LIABILITIES AND FUND BALANCES Liabilities:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -         |
| Liabilities:       Accounts payable       -       -       -       -       -       22,205       150,938       2         Due to other funds       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td>300</td>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 300       |
| Liabilities:       Accounts payable       -       -       -       -       -       22,205       150,938       2         Due to other funds       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td></td>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |           |
| Liabilities:       Accounts payable       -       -       -       -       -       22,205       150,938       2         Due to other funds       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td></td>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |           |
| Accounts payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |           |
| Due to other funds       -       22,205       150,938       2         Payable to other governments       -       -       -       -         Deferred revenue       -       -       -       -       -         Other accrued expenses       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       <                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | -         |
| Payable to other governments  Deferred revenue  Other accrued expenses  Other payables  Total liabilities  Total balances:  Reserved for:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 300       |
| Deferred revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | -         |
| Other accrued expenses Other payables Total liabilities  - 22,205  Fund balances: Reserved for:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | _         |
| Other payables Total liabilities  - 22,205 150,938 2  Fund balances: Reserved for:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | _         |
| Total liabilities - 22,205 150,938 2  Fund balances: Reserved for:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | _         |
| Fund balances: Reserved for:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 300       |
| Reserved for:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |           |
| Reserved for:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -         |
| Debt service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -         |
| Capital projects                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | -         |
| Other purposes 52,985 -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | -         |
| Unreserved 24,196 17,795                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | -         |
| Total fund balances 77,181 17,795 -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | -         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 300       |

|                                     | Elderly Nutrition |                                       | Children's Justice Act<br>Cluster Court |                 | Comprehensive<br>Energy Assistance<br>Program |                    | Weatherization Assistance For L Income Person |                |
|-------------------------------------|-------------------|---------------------------------------|-----------------------------------------|-----------------|-----------------------------------------------|--------------------|-----------------------------------------------|----------------|
| ASSETS                              |                   |                                       |                                         |                 |                                               |                    |                                               |                |
| Cash and cash equivalents           | \$                | *                                     | \$                                      | · · · · · · · · | \$                                            | · · ·              | \$                                            | -              |
| Taxes receivable, net               |                   | -                                     |                                         | -               |                                               | - ·                |                                               | <del>-</del>   |
| Due from other funds                |                   | 29,797                                |                                         |                 |                                               | 359                |                                               | 5,994          |
| Receivable from other governments   |                   | 5,000                                 |                                         | 329             |                                               | 41,205             |                                               | 9,502          |
| Other receivables                   |                   |                                       |                                         | -               |                                               | - · · · · · ·      |                                               | <del>-</del> . |
| Inventories                         |                   | <u> </u>                              |                                         | -               |                                               | · •                |                                               | -              |
| Prepaid expenses                    |                   |                                       |                                         | -               |                                               |                    |                                               | <u>-</u>       |
| Total assets                        |                   | 34,797                                |                                         | 329             |                                               | 41,564             |                                               | 15,496         |
|                                     |                   |                                       |                                         |                 |                                               |                    |                                               | * .            |
|                                     |                   |                                       |                                         |                 |                                               |                    |                                               |                |
| LIABILITIES AND FUND BALANCES       |                   |                                       |                                         |                 |                                               |                    |                                               |                |
| Liabilities:                        |                   |                                       |                                         |                 |                                               |                    |                                               |                |
| Accounts payable                    |                   | 115                                   |                                         | 32              |                                               | 17,057             |                                               | 4,145          |
| Due to other funds                  |                   | 33,357                                |                                         | 297             |                                               | 20,499             |                                               | 6,966          |
| Payable to other governments        |                   | , <del>'</del>                        |                                         |                 |                                               | , . <del>-</del> , |                                               | 656            |
| Deferred revenue                    |                   | <u>.</u>                              |                                         | , · · - ,       |                                               | -                  |                                               |                |
| Other accrued expenses              |                   | 1,325                                 |                                         | - "             |                                               | 1,373              |                                               | 741            |
| Other payables                      |                   | <u>-</u>                              |                                         | · -             |                                               |                    |                                               |                |
| Total liabilities                   |                   | 34,797                                |                                         | 329             |                                               | 38,929             |                                               | 12,508         |
|                                     |                   |                                       |                                         |                 |                                               |                    |                                               |                |
| Fund balances:                      |                   |                                       |                                         |                 |                                               |                    |                                               |                |
| Reserved for:                       |                   |                                       |                                         |                 |                                               |                    |                                               |                |
| Inventories                         |                   |                                       |                                         | -               |                                               |                    |                                               |                |
| Debt service                        |                   | -                                     |                                         |                 |                                               | -                  |                                               |                |
| Capital projects                    |                   | · · · · · · · · · · · · · · · · · · · |                                         | -               |                                               | (1.410)            |                                               | (2,998)        |
| Other purposes                      |                   | · · · · · · · · · · · ·               |                                         | , <del>-</del>  |                                               | (1,419)            |                                               |                |
| Unreserved                          |                   |                                       |                                         | _               |                                               | 4,054              | -                                             | 5,986          |
| Total fund balances                 |                   |                                       |                                         |                 |                                               | 2,635              | •                                             | 2,988          |
| Total liabilities and fund balances | \$                | 34,797                                | \$                                      | 329             | \$                                            | 41,564             | \$                                            | 15,496         |

|                                     |    | ommunity Service<br>Block Grant       | Mea | ils on Wheels                           |    | CA Self Help<br>hter 718003             | HUD Co | Ionia Initiative                      |
|-------------------------------------|----|---------------------------------------|-----|-----------------------------------------|----|-----------------------------------------|--------|---------------------------------------|
| ASSETS                              |    |                                       |     |                                         | •  |                                         | •      |                                       |
| Cash and cash equivalents           | \$ | -                                     | \$  | · =                                     | \$ | •                                       | \$     | * . · <del>-</del>                    |
| Taxes receivable, net               |    | -                                     |     |                                         |    |                                         |        |                                       |
| Due from other funds                |    | 7,513                                 |     | 29,682                                  |    | -                                       |        | -                                     |
| Receivable from other governments   |    | 38,199                                |     | 33,806                                  |    | 252,050                                 |        |                                       |
| Other receivables                   |    |                                       |     | • · · · · · · · · · · · · · · · · · · · |    | •                                       |        | - ·                                   |
| Inventories                         |    | -                                     |     | -                                       |    | - 1 1 1 ± 1 ± 1 ± 1 ± 1 ± 1 ± 1 ± 1 ± 1 |        |                                       |
| Prepaid expenses                    |    | <u>-</u> _                            |     | _                                       |    |                                         |        |                                       |
| Total assets                        |    | 45,712                                |     | 63,488                                  |    | 252,050                                 |        |                                       |
|                                     |    |                                       |     |                                         |    |                                         |        |                                       |
| LIABILITIES AND FUND BALANCES       |    |                                       |     |                                         |    |                                         |        |                                       |
| Liabilities:                        |    |                                       |     |                                         |    |                                         |        |                                       |
| Accounts payable                    |    | 6,221                                 |     | 4,313                                   |    | <del>-</del>                            |        | <del>.</del>                          |
| Due to other funds                  |    | 22,703                                |     | 54,793                                  |    | 252,050                                 |        | · -                                   |
| Payable to other governments        |    |                                       |     | - ·                                     |    | <del>-</del>                            |        | · <del>.</del>                        |
| Deferred revenue                    |    | <u>-</u>                              |     |                                         |    |                                         |        | . •                                   |
| Other accrued expenses              |    | 14,966                                |     | 7,549                                   |    | · · · · · · · · · · · · · · · · · · ·   |        | , <u>-</u> .                          |
| Other payables                      |    | 2,046                                 |     | _                                       |    |                                         |        |                                       |
| Total liabilities                   |    | 45,936                                |     | 66,655                                  |    | 252,050                                 |        |                                       |
| Fund balances:                      |    |                                       |     |                                         |    |                                         |        |                                       |
| Reserved for:                       |    |                                       |     |                                         |    |                                         |        |                                       |
| Inventories                         |    | •                                     |     | -                                       |    | Ė                                       |        | -                                     |
| Debt service                        |    | - ·                                   |     | -                                       |    | -                                       |        | -                                     |
| Capital projects                    |    | • • • • • • • • • • • • • • • • • • • |     | · · · · · · · · · · · · · · · · · · ·   |    | -                                       |        | • -                                   |
| Other purposes                      |    | 29,010                                |     | 56,880                                  |    | · •                                     |        | · · · · · · · · · · · · · · · · · · · |
| Unreserved                          |    | (29,234)                              |     | (60,047)                                |    |                                         |        | _                                     |
| Total fund balances                 |    | (224)                                 |     | (3,167)                                 |    |                                         |        | -                                     |
| Total liabilities and fund balances | \$ | 45,712                                | \$  | 63,488                                  | \$ | 252,050                                 | \$     |                                       |

|                                            |          | Neighborhood<br>nitiatives            |    | A Self Help<br>ter 721003 |    | nd Adult Care<br>d Program            | CJD Purchase Of<br>Juvenile Justice<br>Alternatives |          |  |
|--------------------------------------------|----------|---------------------------------------|----|---------------------------|----|---------------------------------------|-----------------------------------------------------|----------|--|
| ASSETS                                     |          |                                       |    |                           | _  |                                       |                                                     |          |  |
| Cash and cash equivalents                  | \$       | -                                     | \$ | · · · · ·                 | \$ |                                       | \$                                                  | · -      |  |
| Taxes receivable, net                      |          | -                                     |    |                           |    | -                                     |                                                     | 4.075    |  |
| Due from other funds                       |          | 12,921                                |    | <u> </u>                  |    | 110,912                               |                                                     | 1,075    |  |
| Receivable from other governments          |          | 6,019                                 |    | 347,971                   |    | 3,361                                 |                                                     | 2,633    |  |
| Other receivables                          |          | · · · · · · · · · · · · · · · · · · · |    | ·                         |    | •                                     |                                                     |          |  |
| Inventories                                |          | <b>-</b>                              |    | •                         |    | - 1                                   |                                                     | -        |  |
| Prepaid expenses                           |          |                                       |    |                           |    | - 444.072                             |                                                     | 3,708    |  |
| Total assets                               |          | 18,940                                |    | 347,971                   |    | 114,273                               |                                                     | 3,708    |  |
|                                            |          |                                       |    |                           |    |                                       |                                                     |          |  |
|                                            |          |                                       |    |                           |    |                                       |                                                     |          |  |
| LIABILITIES AND FUND BALANCES Liabilities: |          |                                       |    |                           |    |                                       |                                                     |          |  |
| Accounts payable                           |          | 229                                   |    | 5,729                     |    | 22,861                                |                                                     | 1,910    |  |
| Due to other funds                         |          | 17,827                                |    | 334,626                   |    | 54,006                                |                                                     | 1,798    |  |
| Payable to other governments               |          |                                       |    | <u> </u>                  |    | 50,805                                |                                                     | <b>-</b> |  |
| Deferred revenue                           |          | <u>-</u>                              |    | · -                       |    |                                       |                                                     |          |  |
| Other accrued expenses                     |          | 884                                   |    | 7,474                     |    | 12,406                                |                                                     |          |  |
| Other payables                             |          | -                                     |    | 142                       |    | <u> </u>                              |                                                     | -        |  |
| Total liabilities                          |          | 18,940                                |    | 347,971                   |    | 140,078                               |                                                     | 3,708    |  |
|                                            |          |                                       |    |                           | *  |                                       |                                                     |          |  |
| Fund balances:                             |          |                                       |    |                           |    |                                       |                                                     |          |  |
| Reserved for:                              |          |                                       |    |                           |    |                                       |                                                     |          |  |
| Inventories                                |          | · <del>-</del> .                      |    | -                         |    | <u>-</u>                              |                                                     |          |  |
| Debt service                               |          |                                       |    | -,                        |    | · · · · · · · · · · · · · · · · · · · |                                                     |          |  |
| Capital projects                           |          |                                       |    | -                         |    |                                       |                                                     |          |  |
| Other purposes                             |          | -                                     |    |                           |    | (25,805)                              |                                                     |          |  |
| Unreserved                                 |          |                                       |    | -                         |    | (25,805)                              | -                                                   |          |  |
| Total fund balances                        | <u> </u> | 19.040                                | \$ | 347,971                   | \$ | 114,273                               | \$                                                  | 3,708    |  |
| Total liabilities and fund balances        | <u>Ф</u> | 18,940                                | Ψ  | 347,371                   | Ψ  | 117,210                               |                                                     | 5,.55    |  |

|                                     | Acco | Juvenile<br>untability<br>tive Block | Anti | chool Based<br>i-Truancy<br>ootcamp | Acc | TDC Juvenile<br>ountability<br>ntive Block | CJD District Attorney's Initiative Against Domestic Violence |                |  |
|-------------------------------------|------|--------------------------------------|------|-------------------------------------|-----|--------------------------------------------|--------------------------------------------------------------|----------------|--|
| ASSETS                              |      |                                      | •    |                                     | \$  |                                            | \$                                                           |                |  |
| Cash and cash equivalents           | \$   | · -                                  | \$   | •<br>•                              | Ф   |                                            | Ф                                                            |                |  |
| Taxes receivable, net               |      | 2.542                                |      | -                                   |     | 12                                         |                                                              | 1,000          |  |
| Due from other funds                |      | 3,512                                |      | -<br>14,241                         |     | 12                                         |                                                              | 11,146         |  |
| Receivable from other governments   |      | 8,391                                |      | 14,241                              |     |                                            |                                                              | 11,140         |  |
| Other receivables                   |      |                                      |      |                                     |     |                                            |                                                              | _              |  |
| Inventories                         |      | - ·                                  |      | -                                   |     |                                            |                                                              |                |  |
| Prepaid expenses                    |      | 11.002                               |      | 14,241                              |     | 12                                         |                                                              | 12,146         |  |
| Total assets                        |      | 11,903                               |      | 14,241                              |     |                                            | . =                                                          | 12,110         |  |
| LIABILITIES AND FUND BALANCES       |      |                                      |      |                                     |     |                                            |                                                              |                |  |
| Liabilities:                        |      |                                      |      |                                     |     |                                            |                                                              | 395            |  |
| Accounts payable                    |      | 44.045                               |      | -                                   |     | erika 💆 🔭                                  |                                                              | 10,150         |  |
| Due to other funds                  |      | 11,045                               |      | 14,241                              |     | · · · · · · · · · · · · · · · · · · ·      |                                                              | 10,130         |  |
| Payable to other governments        |      | · · ·                                |      |                                     |     | 12                                         |                                                              | _              |  |
| Deferred revenue                    |      | -                                    |      | . · · · ·                           |     | 12                                         |                                                              | 1,601          |  |
| Other accrued expenses              |      | 858                                  |      | -                                   |     |                                            |                                                              | 1,001          |  |
| Other payables                      |      | 11,903                               |      | 14,241                              | -   | 12                                         |                                                              | 12,146         |  |
| Total liabilities                   |      | 11,903                               |      | 14,241                              | -   | 12                                         |                                                              | 12,110         |  |
| Fund balances:                      |      |                                      |      |                                     |     |                                            |                                                              |                |  |
| Reserved for:                       |      |                                      |      |                                     |     |                                            |                                                              |                |  |
| Inventories                         |      | . · · · · · · · · · · · · · · ·      |      | -                                   |     | · · · · · · · · · · · · · · · · · · ·      |                                                              | -              |  |
| Debt service                        |      | . =                                  |      |                                     |     | 7. <b>-</b>                                |                                                              | . <del>-</del> |  |
| Capital projects                    |      | -                                    |      | -                                   |     |                                            |                                                              | -              |  |
| Other purposes                      |      | <u>-</u>                             |      |                                     |     |                                            |                                                              | -              |  |
| Unreserved                          |      | _                                    |      | _                                   |     |                                            |                                                              |                |  |
| Total fund balances                 |      |                                      |      | -                                   |     |                                            |                                                              | - 10.110       |  |
| Total liabilities and fund balances | \$   | 11,903                               | \$   | 14,241                              | \$  | 12                                         | \$                                                           | 12,146         |  |

|                                     | CJD District<br>Attorney's Domestic<br>Violence Counselors | DEA Narcotics Task<br>Force                                                                                    | CJD Women's Legal<br>Advocate<br>(Prosecutor) | CJD Women's Legal<br>Advocate |
|-------------------------------------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------------|
| ASSETS                              |                                                            |                                                                                                                | Φ.                                            | \$ -                          |
| Cash and cash equivalents           | \$ -                                                       | \$ -                                                                                                           | \$ -                                          | <b>Ф</b>                      |
| Taxes receivable, net               | <u>-</u>                                                   | -                                                                                                              | 5.056                                         | 5,662                         |
| Due from other funds                | 20,346                                                     | 4,074                                                                                                          | •                                             | 9,699                         |
| Receivable from other governments   | 13,263                                                     | 110,610                                                                                                        | 15,167                                        | 9,699                         |
| Other receivables                   | -                                                          | en de la companya de |                                               | -                             |
| Inventories                         | -                                                          | · -                                                                                                            | en e      | · -                           |
| Prepaid expenses                    | <u>-</u>                                                   |                                                                                                                |                                               | - 45.004                      |
| Total assets                        | 33,609                                                     | 114,684                                                                                                        | 20,223                                        | 15,361                        |
|                                     |                                                            |                                                                                                                |                                               |                               |
| LIABILITIES AND FUND BALANCES       |                                                            |                                                                                                                |                                               |                               |
| Liabilities:                        |                                                            |                                                                                                                |                                               |                               |
| Accounts payable                    | 438                                                        | 558                                                                                                            | 1,283                                         | 2,091                         |
| Due to other funds                  | 30,047                                                     | 108,439                                                                                                        | 17,097                                        | 12,155                        |
|                                     | -                                                          | -                                                                                                              | · -                                           | -                             |
| Payable to other governments        |                                                            | · · · · · · · · · · · · · · · · · · ·                                                                          | <u>-</u>                                      |                               |
| Deferred revenue                    | 3,124                                                      | 5,687                                                                                                          | 1,843                                         | 1,115                         |
| Other accrued expenses              | 3,124                                                      | -                                                                                                              | -                                             | •<br>•                        |
| Other payables                      | 33,609                                                     | 114,684                                                                                                        | 20,223                                        | 15,361                        |
| Total liabilities                   | 33,009                                                     | 114,004                                                                                                        | 20,220                                        |                               |
| Fund balances:                      |                                                            |                                                                                                                |                                               |                               |
| Reserved for:                       |                                                            |                                                                                                                |                                               |                               |
| Inventories                         | · · · · · · · · · · · · · · · · · · ·                      | -                                                                                                              | · · · · · · · · · · · · · · · · · · ·         |                               |
| Debt service                        | · -                                                        | -                                                                                                              | · -                                           |                               |
| Capital projects                    | ,                                                          | · · · · · · · · · · · · · · · · · · ·                                                                          | -                                             | -                             |
| Other purposes                      | -                                                          |                                                                                                                | -                                             | <del>-</del>                  |
| Unreserved                          | <u>-</u>                                                   | <u>-</u>                                                                                                       |                                               |                               |
| Total fund balances                 | -                                                          | -                                                                                                              |                                               | -                             |
| Total liabilities and fund balances | \$ 33,609                                                  | \$ 114,684                                                                                                     | \$ 20,223                                     | \$ 15,361                     |

|                                     | CJD City of Laredo<br>Financial Task Force |                         | CJD City of Laredo<br>Multi- Agency<br>Narcotics Task Force |                    | U.S. Department Of<br>Justice - C.O.P.S. In<br>School Program |                                                   | U.S. Department Or<br>Justice-Local Law<br>Enforcement Block<br>Grant |          |
|-------------------------------------|--------------------------------------------|-------------------------|-------------------------------------------------------------|--------------------|---------------------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------|----------|
| ASSETS                              |                                            |                         |                                                             |                    |                                                               |                                                   |                                                                       |          |
| Cash and cash equivalents           | \$                                         |                         | \$                                                          | -                  | \$                                                            | i en an in en | \$                                                                    | -        |
| Taxes receivable, net               |                                            | - 1                     |                                                             |                    |                                                               | -                                                 |                                                                       | -        |
| Due from other funds                |                                            | 16,499                  |                                                             | 75                 |                                                               | 600                                               |                                                                       | 37,156   |
| Receivable from other governments   |                                            | 140,142                 |                                                             | 142,446            |                                                               | 66,344                                            |                                                                       | ·- '     |
| Other receivables                   |                                            | , <del>-</del>          |                                                             | -                  |                                                               |                                                   |                                                                       | -        |
| Inventories                         |                                            | · -                     |                                                             | • -                |                                                               | en e          |                                                                       | ·        |
| Prepaid expenses                    |                                            | <u>-</u>                |                                                             | -                  |                                                               | -                                                 | ·                                                                     |          |
| Total assets                        |                                            | 156,641                 |                                                             | 142,521            | -                                                             | 66,944                                            |                                                                       | 37,156   |
|                                     |                                            |                         |                                                             |                    |                                                               |                                                   |                                                                       |          |
|                                     |                                            |                         |                                                             |                    |                                                               |                                                   |                                                                       |          |
| LIABILITIES AND FUND BALANCES       |                                            |                         |                                                             |                    |                                                               |                                                   |                                                                       |          |
| Liabilities:                        |                                            |                         |                                                             |                    |                                                               |                                                   |                                                                       |          |
| Accounts payable                    |                                            | 708                     |                                                             | 1,068              |                                                               | 614                                               |                                                                       | · -      |
| Due to other funds                  |                                            | 147,754                 |                                                             | 130,144            |                                                               | 59,440                                            |                                                                       | -        |
| Payable to other governments        |                                            | <sup>1</sup> -          |                                                             |                    |                                                               | i ja                                              |                                                                       | -        |
| Deferred revenue                    |                                            | 303                     |                                                             | 542                |                                                               |                                                   |                                                                       | 37,156   |
| Other accrued expenses              |                                            | 7,876                   |                                                             | 10,767             |                                                               | 6,890                                             |                                                                       |          |
| Other payables                      |                                            | <u>-</u>                |                                                             | <u> </u>           |                                                               | <u> </u>                                          |                                                                       | -        |
| Total liabilities                   |                                            | 156,641                 |                                                             | 142,521            |                                                               | 66,944                                            |                                                                       | 37,156   |
|                                     |                                            |                         |                                                             | <del></del>        |                                                               |                                                   |                                                                       |          |
| Fund balances:                      |                                            |                         |                                                             |                    |                                                               |                                                   |                                                                       |          |
| Reserved for:                       |                                            |                         |                                                             |                    |                                                               |                                                   |                                                                       |          |
| Inventories                         |                                            | -                       |                                                             | -                  |                                                               | · <u>-</u>                                        |                                                                       | -        |
| Debt service                        |                                            | -                       |                                                             | -                  |                                                               | -                                                 |                                                                       | <u>-</u> |
| Capital projects                    |                                            | - ,                     |                                                             | -                  |                                                               |                                                   |                                                                       | · -      |
| Other purposes                      |                                            | , · · · · · · · · · · · |                                                             | , , , <del>-</del> |                                                               | i                                                 |                                                                       | -        |
| Unreserved                          |                                            | -                       | ·                                                           | -                  |                                                               | <u> </u>                                          | <u> </u>                                                              | _        |
| Total fund balances                 |                                            | -                       |                                                             | <u> </u>           |                                                               | 14                                                |                                                                       |          |
| Total liabilities and fund balances | \$                                         | 156,641                 | \$                                                          | 142,521            | \$                                                            | 66,944                                            | \$                                                                    | 37,156   |
|                                     |                                            |                         |                                                             |                    |                                                               |                                                   | - 1                                                                   |          |

|                                     | Enforc | e-Local Law<br>ement Block<br>Grant |                                       | Welfare Er<br>Food And<br>Prog | Shelter                                 | For No | ransportation<br>n Urbanized<br>Areas |
|-------------------------------------|--------|-------------------------------------|---------------------------------------|--------------------------------|-----------------------------------------|--------|---------------------------------------|
| ASSETS                              |        |                                     |                                       | _                              |                                         |        |                                       |
| Cash and cash equivalents           | \$     | -                                   | \$<br>-                               | \$                             | <del>-</del> .                          | \$     | -                                     |
| Taxes receivable, net               |        | <b>-</b>                            | -                                     |                                | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 |        | -                                     |
| Due from other funds                |        |                                     | - <sup>-</sup> '                      |                                | - ·                                     |        |                                       |
| Receivable from other governments   |        |                                     | -                                     |                                |                                         |        | 89,097                                |
| Other receivables                   |        | . <del>-</del> ,                    | - ·                                   |                                |                                         |        | - ·                                   |
| Inventories                         |        | -                                   | -                                     |                                | -                                       |        | 3,240                                 |
| Prepaid expenses                    |        | <u> </u>                            |                                       |                                |                                         |        | -                                     |
| Total assets                        |        | -                                   | <br>                                  |                                | _                                       |        | 92,337                                |
|                                     |        |                                     |                                       |                                |                                         |        |                                       |
| LIABILITIES AND FUND BALANCES       |        |                                     |                                       |                                |                                         |        |                                       |
| Liabilities:                        |        |                                     |                                       |                                |                                         |        |                                       |
| Accounts payable                    |        | -                                   | , -                                   |                                | in the <del>f</del> it.                 |        | 14,018                                |
| Due to other funds                  |        | -                                   |                                       |                                | -                                       |        | 71,004                                |
| Payable to other governments        |        | -                                   | -                                     |                                |                                         |        | <del>-</del>                          |
| Deferred revenue                    |        |                                     | · · · · · · · · · · · · · · · · · · · |                                | -                                       |        | -                                     |
| Other accrued expenses              |        | <b>-</b>                            | -                                     |                                | -                                       |        | 13,280                                |
| Other payables                      |        | · <u>-</u>                          |                                       |                                | <u>-,</u>                               |        | 3                                     |
| Total liabilities                   |        | -                                   | -                                     |                                |                                         |        | 98,305                                |
| Fund balances:                      |        |                                     |                                       |                                |                                         |        |                                       |
| Reserved for:                       |        |                                     |                                       |                                |                                         |        |                                       |
| Inventories                         |        | · · · · · ·                         | -                                     |                                | -                                       |        | 3,240                                 |
| Debt service                        |        | ·                                   | -                                     |                                | -                                       |        |                                       |
| Capital projects                    |        | -                                   | -                                     |                                | -                                       |        | -                                     |
| Other purposes                      |        | · · · · · · · · · · · · · · · ·     | -                                     |                                | <del>-</del> " -                        |        | 30,347                                |
| Unreserved                          |        | -                                   | <u>-</u> _                            |                                |                                         |        | (39,555)                              |
| Total fund balances                 |        | <del>-</del>                        | -                                     |                                |                                         |        | (5,968)                               |
| Total liabilities and fund balances | \$     | -                                   | \$<br>                                | \$                             | -                                       | \$     | 92,337                                |

|                                                                                                                                                                                       | <u>U.S. Depart</u><br>Labor Empl<br>And Trai<br>Administr | oyment<br>ning                            | Bureau d<br>Tobacco,<br>Gang Re<br>Educal<br>Training | sury Dept. of Alcohol, & Firearms sistance & tion And Program E.A.T) |          | Community<br>rrections                                    |    | ay Reporting<br>enter                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------|-------------------------------------------------------|----------------------------------------------------------------------|----------|-----------------------------------------------------------|----|---------------------------------------------------------|
| ASSETS                                                                                                                                                                                |                                                           |                                           |                                                       |                                                                      | _        |                                                           | •  | 00.440                                                  |
| Cash and cash equivalents                                                                                                                                                             | \$                                                        | -                                         | \$                                                    |                                                                      | \$       | 148,915                                                   | \$ | 66,410                                                  |
| Taxes receivable, net                                                                                                                                                                 |                                                           | -                                         |                                                       | -                                                                    |          |                                                           |    |                                                         |
| Due from other funds                                                                                                                                                                  |                                                           | 465                                       |                                                       | 138                                                                  |          | 13,180                                                    |    | 3,236                                                   |
| Receivable from other governments                                                                                                                                                     |                                                           | 3,784                                     |                                                       | 17,052                                                               |          |                                                           |    | -                                                       |
| Other receivables                                                                                                                                                                     |                                                           | -                                         |                                                       | <del>-</del>                                                         |          | 1,480                                                     |    |                                                         |
| Inventories                                                                                                                                                                           |                                                           | -                                         |                                                       |                                                                      |          | · ·                                                       |    | - ' .                                                   |
| Prepaid expenses                                                                                                                                                                      |                                                           |                                           |                                                       |                                                                      |          | _                                                         |    |                                                         |
| Total assets                                                                                                                                                                          |                                                           | 4,249                                     |                                                       | 17,190                                                               |          | 163,575                                                   |    | 69,646                                                  |
| LIABILITIES AND FUND BALANCES Liabilities:  Accounts payable Due to other funds Payable to other governments Deferred revenue Other accrued expenses Other payables Total liabilities |                                                           | 217<br>-<br>-<br>-<br>4,032<br>-<br>4,249 |                                                       | 17,190<br>-<br>-<br>-<br>-<br>17,190                                 |          | 11,586<br>83,753<br>-<br>48,822<br>19,412<br>-<br>163,573 |    | 11,896<br>23,400<br>-<br>29,661<br>4,689<br>-<br>69,646 |
| Fund balances:                                                                                                                                                                        |                                                           |                                           |                                                       |                                                                      |          |                                                           |    |                                                         |
| Reserved for:                                                                                                                                                                         |                                                           |                                           |                                                       |                                                                      |          |                                                           |    |                                                         |
| Inventories                                                                                                                                                                           |                                                           |                                           |                                                       | -                                                                    |          | -                                                         |    | _                                                       |
| Debt service                                                                                                                                                                          |                                                           | -                                         |                                                       | -                                                                    |          | -                                                         |    |                                                         |
| Capital projects                                                                                                                                                                      |                                                           | -                                         |                                                       | -                                                                    |          | 41,707                                                    |    | 55,550                                                  |
| Other purposes                                                                                                                                                                        |                                                           |                                           |                                                       | -                                                                    |          | 41,707<br>(41,705)                                        |    | (55,550)                                                |
| Unreserved                                                                                                                                                                            |                                                           |                                           |                                                       | -                                                                    |          | (41,705)                                                  |    | (33,330)                                                |
| Total fund balances                                                                                                                                                                   |                                                           | 4.040                                     | <u> </u>                                              | 17 100                                                               | \$       | 163,575                                                   | \$ | 69,646                                                  |
| Total liabilities and fund balances                                                                                                                                                   | \$                                                        | 4,249                                     | \$                                                    | 17,190                                                               | <u> </u> | 163,373                                                   | Ψ  | 03,040                                                  |

|                                            | CJAD Resident<br>Treatment Cent |          | <br>AD Basic<br>ision Program | CJAD Treatment<br>Incarceration<br>Program |                                         | CJAD Mentally<br>Impaired Caseload |                               |
|--------------------------------------------|---------------------------------|----------|-------------------------------|--------------------------------------------|-----------------------------------------|------------------------------------|-------------------------------|
| ASSETS                                     |                                 |          |                               |                                            |                                         |                                    |                               |
| Cash and cash equivalents                  | \$                              | 495,452  | \$<br>678,275                 | \$                                         | 83,160                                  | \$                                 | 23,902                        |
| Taxes receivable, net                      |                                 |          | ·                             |                                            |                                         |                                    | -                             |
| Due from other funds                       |                                 | 397      | 29,212                        |                                            | 250                                     |                                    | -                             |
| Receivable from other governments          |                                 | -        | - ·                           |                                            | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 |                                    | -                             |
| Other receivables                          |                                 | 44       | 6,717                         |                                            |                                         |                                    | · · · · · · · · · · · · · · · |
| Inventories                                |                                 | -        | -                             |                                            | e di 💂                                  |                                    | . ·                           |
| Prepaid expenses                           |                                 | <u>-</u> | <u>,-</u>                     |                                            | <u> </u>                                |                                    |                               |
| Total assets                               |                                 | 495,893  | 714,204                       |                                            | 83,410                                  |                                    | 23,902                        |
|                                            |                                 |          |                               |                                            |                                         |                                    |                               |
| LIABILITIES AND FUND BALANCES Liabilities: |                                 |          |                               |                                            |                                         |                                    |                               |
| Accounts payable                           |                                 | 1,666    | 20,157                        |                                            |                                         |                                    | 137                           |
| Due to other funds                         |                                 | 489,834  | 30,050                        |                                            | 10,327                                  |                                    | 11,033                        |
| Payable to other governments               |                                 | -        | -                             |                                            | · .                                     |                                    |                               |
| Deferred revenue                           |                                 | ~=       | 162,116                       |                                            | 45,000                                  |                                    | 9,666                         |
| Other accrued expenses                     |                                 | 54       | 29,087                        |                                            |                                         |                                    | 1,445                         |
| Other payables                             |                                 | 4,339    | 57,935                        |                                            |                                         |                                    | -                             |
| Total liabilities                          |                                 | 495,893  | 299,345                       |                                            | 55,327                                  |                                    | 22,281                        |
| Fund balances:                             |                                 |          |                               |                                            |                                         |                                    |                               |
| Reserved for:                              |                                 |          |                               |                                            |                                         |                                    |                               |
| Inventories                                |                                 |          |                               |                                            | <u>.</u> .                              |                                    | <u>.</u>                      |
| Debt service                               |                                 |          | _                             |                                            |                                         |                                    | _                             |
|                                            |                                 | _        | · ·                           |                                            |                                         |                                    | _                             |
| Capital projects Other purposes            |                                 |          | 150,470                       |                                            |                                         |                                    | 1,782                         |
| Unreserved                                 |                                 |          | 264,389                       |                                            | 28,083                                  |                                    | (161)                         |
| Total fund balances                        |                                 |          | 414,859                       |                                            | 28,083                                  | -                                  | 1,621                         |
| Total liabilities and fund balances        | \$                              | 495,893  | \$<br>714,204                 | \$                                         | 83,410                                  | \$                                 | 23,902                        |

|                                     | System Benefit |     | Vertex Targeted Opportunities |    | TJPC Border Project                   |    | TJPC Community Corrections |    |              |
|-------------------------------------|----------------|-----|-------------------------------|----|---------------------------------------|----|----------------------------|----|--------------|
| ASSETS                              |                |     |                               |    |                                       |    |                            | •  |              |
| Cash and cash equivalents           | \$             |     |                               | \$ | 257,525                               | \$ | -                          | \$ |              |
| Taxes receivable, net               |                |     | -                             |    |                                       |    | •                          |    |              |
| Due from other funds                |                |     | 1,125                         |    |                                       |    | 9                          |    | 784          |
| Receivable from other governments   |                | 119 | 9,531                         |    | · .                                   |    | 3,731                      |    | 29,226       |
| Other receivables                   |                |     | -                             |    | -                                     |    | -                          |    | · -          |
| Inventories                         |                |     | -                             |    | -                                     |    |                            |    | -            |
| Prepaid expenses                    |                |     |                               |    |                                       |    |                            |    |              |
| Total assets                        |                | 120 | 0,656                         |    | 257,525                               |    | 3,740                      |    | 30,010       |
|                                     |                |     |                               |    |                                       |    |                            |    |              |
| LIABILITIES AND FUND BALANCES       |                |     |                               |    |                                       |    |                            |    |              |
| Liabilities:                        |                |     |                               |    |                                       |    |                            |    |              |
| Accounts payable                    |                | 3   | 3,065                         |    | - · ·                                 |    | 114                        |    | 890          |
| Due to other funds                  |                | 117 | 7,591                         |    | 9,735                                 |    | 695                        |    | 2,186        |
| Payable to other governments        |                |     | -                             |    |                                       |    | 219                        |    | 17,552       |
| Deferred revenue                    |                |     | -                             |    | -                                     |    | -                          |    |              |
| Other accrued expenses              |                |     |                               |    | -                                     |    | 1,179                      |    | 9,382        |
| Other payables                      |                |     | -                             |    |                                       |    | 1,533                      |    |              |
| Total liabilities                   |                | 120 | ),656                         |    | 9,735                                 |    | 3,740                      |    | 30,010       |
| Fund balances:                      |                |     |                               |    |                                       |    |                            |    |              |
| Reserved for:                       |                |     |                               |    |                                       |    |                            |    |              |
| Inventories                         |                |     | _                             |    | · · · · · · · · · · · · · · · · · · · |    |                            |    | -            |
| Debt service                        |                |     | _                             |    |                                       |    |                            |    | · -          |
| Capital projects                    |                |     | _                             |    | -                                     |    | : -                        |    |              |
| Other purposes                      |                |     | (585)                         |    | 146,798                               |    | -                          |    |              |
| Unreserved                          |                |     | 585                           |    | 100,992                               |    | ·                          |    | <del>-</del> |
| Total fund balances                 |                |     | -                             |    | 247,790                               |    |                            |    |              |
| Total liabilities and fund balances | \$             | 120 | ,656                          | \$ | 257,525                               | \$ | 3,740                      | \$ | 30,010       |

|                                     |      |                   |    | DO 1145D           | Officers | uvenile<br>s' Salary |     | v Progress     |
|-------------------------------------|------|-------------------|----|--------------------|----------|----------------------|-----|----------------|
|                                     | TJPC | State Aid         | IJ | PC JJAEP           | Suppi    | ement                | San | ction          |
| ASSETS                              | •    |                   | •  | 054.005            | •        |                      | •   |                |
| Cash and cash equivalents           | \$   | · -               | \$ | 654,095            | \$       | . s                  | \$  |                |
| Taxes receivable, net               |      | · · · · · · · · · |    |                    |          |                      |     | -              |
| Due from other funds                |      | 14,290            |    | 150                |          | 7,126                |     | 64             |
| Receivable from other governments   |      | 30,682            |    | 72,949             |          | 7,587                |     | 2,585          |
| Other receivables                   |      | <del>-</del>      |    | 62,252             |          |                      |     | -              |
| Inventories                         |      |                   |    | -                  |          | - ·                  |     | <del>.</del> . |
| Prepaid expenses                    |      | - ·               |    | 4,828              | <u> </u> | <u> </u>             |     | <u>-</u>       |
| Total assets                        |      | 44,972            |    | 794,274            |          | 14,713               |     | 2,649          |
|                                     |      |                   |    |                    |          |                      |     |                |
| LIABILITIES AND FUND BALANCES       |      |                   |    |                    |          |                      |     |                |
| Liabilities:                        |      |                   |    |                    |          |                      |     |                |
| Accounts payable                    |      | 9,652             |    | 129,329            |          |                      |     | 84             |
| Due to other funds                  |      | 15,532            |    | 25,869             |          | 261                  |     | 1,743          |
| Payable to other governments        |      | 10,847            |    | -                  |          | 11,667               |     | -              |
| Deferred revenue                    |      | ·-                |    | % - <del>-</del> 1 |          |                      |     | -              |
| Other accrued expenses              |      | 8,941             |    | 23,404             |          | 2,785                |     | 822            |
| Other payables                      |      |                   |    | ÷, =               |          | •                    |     | <u>-</u>       |
| Total liabilities                   |      | 44,972            |    | 178,602            |          | 14,713               |     | 2,649          |
| Fund balances:                      |      |                   |    |                    |          |                      |     |                |
| Reserved for:                       |      |                   |    |                    |          |                      |     |                |
| Inventories                         |      | -                 |    | -                  |          | -                    |     | - ·            |
| Debt service                        |      | -                 |    | -                  |          | * * <b>-</b> *       |     | <u>-</u>       |
| Capital projects                    |      | -                 |    | -                  |          |                      |     | -              |
| Other purposes                      |      | · <u>-</u>        |    | 322,624            |          | 74 J 7               |     | -              |
| Unreserved                          |      | -                 |    | 293,048            |          | ·. ·                 |     | _              |
| Total fund balances                 |      | -                 |    | 615,672            |          |                      |     |                |
| Total liabilities and fund balances | \$   | 44,972            | \$ | 794,274            | \$       | 14,713               | \$  | 2,649          |

|                                     | Auto T | of Laredo<br>heft Task<br>orce |          | lighway 59<br>lity Plan               | Wildlife<br>Outdoo | s Parks &<br>-Community<br>or Outreach<br>ogram |    | Emergency<br>& Shelter |
|-------------------------------------|--------|--------------------------------|----------|---------------------------------------|--------------------|-------------------------------------------------|----|------------------------|
| ASSETS                              |        |                                | Φ.       |                                       | •                  |                                                 | \$ | (1)                    |
| Cash and cash equivalents           | \$     | -                              | \$       | · · · · · · · · · · · · · · · · · · · | \$                 | -                                               | Φ  | (1)                    |
| Taxes receivable, net               |        | 4 005                          |          | 44.000                                |                    | · •                                             |    | 4,322                  |
| Due from other funds                |        | 1,695                          |          | 14,296                                |                    | 4.550                                           |    | 4,322                  |
| Receivable from other governments   |        | 16,773                         |          | 49,816                                |                    | 1,558                                           |    | -                      |
| Other receivables                   |        | -                              |          | · ·                                   |                    | . · · · · · · · · · · · · · · ·                 |    |                        |
| Inventories                         |        | -                              |          | -                                     |                    | -                                               |    | <b>-</b> '             |
| Prepaid expenses                    |        | _                              |          |                                       |                    | -                                               |    | - 4.004                |
| Total assets                        |        | 18,468                         |          | 64,112                                |                    | 1,558                                           |    | 4,321                  |
|                                     |        |                                |          |                                       |                    |                                                 |    |                        |
|                                     |        |                                |          |                                       |                    |                                                 |    |                        |
| LIABILITIES AND FUND BALANCES       |        |                                |          |                                       |                    |                                                 |    |                        |
| Liabilities:                        |        |                                |          |                                       |                    |                                                 |    |                        |
| Accounts payable                    |        | 141                            |          |                                       |                    | 31                                              |    | 622                    |
| Due to other funds                  |        | 16,746                         |          | 60,289                                |                    | 1,527                                           |    | 795                    |
| Payable to other governments        |        | -                              |          | -                                     |                    | -                                               |    | -                      |
| Deferred revenue                    |        | 105                            |          | -                                     |                    | <u>-</u> '                                      |    | -                      |
| Other accrued expenses              |        | 1,476                          |          |                                       |                    | , · · · · · · · · · · · · · ·                   |    | 894                    |
| Other payables                      |        | -                              |          | 3,823                                 |                    | <u>-</u>                                        |    | 450                    |
| Total liabilities                   |        | 18,468                         |          | 64,112                                |                    | 1,558                                           |    | 2,761                  |
|                                     |        |                                |          |                                       |                    |                                                 |    |                        |
| Fund balances:                      |        |                                |          |                                       |                    |                                                 |    |                        |
| Reserved for:                       |        |                                |          |                                       |                    |                                                 |    |                        |
| Inventories                         |        | _                              |          | <u>-</u>                              |                    | <u>.</u> '                                      |    | -                      |
| Debt service                        |        | -                              |          | -                                     |                    | ' <del>=</del> .                                |    | _                      |
| Capital projects                    |        | <u>.</u>                       |          |                                       |                    | · <u>-</u>                                      |    | · -                    |
| Other purposes                      |        |                                |          | -                                     |                    | -                                               |    |                        |
| Unreserved                          |        |                                |          | _                                     |                    | -                                               |    | 1,560                  |
| Total fund balances                 | -      |                                |          | · -                                   |                    | _                                               |    | 1,560                  |
| Total liabilities and fund balances | \$     | 18,468                         | \$       | 64,112                                | \$                 | 1,558                                           | \$ | 4,321                  |
| Total liabilities and fund balances | Ψ      | 10,400                         | <u> </u> | 01,112                                |                    |                                                 |    |                        |

|                                     | Office<br>States<br>Ed | Comptroller's Senate Bill 55 vide Tabacco ucation & revention | Q  | Comptroller's<br>ffice Law<br>forcement |    | Comptroller's<br>49th District<br>Court | Attor<br>Cor | ice Of The<br>ney General<br>ntract # 00-<br>13847.A2 |
|-------------------------------------|------------------------|---------------------------------------------------------------|----|-----------------------------------------|----|-----------------------------------------|--------------|-------------------------------------------------------|
| ASSETS                              |                        |                                                               | •  | 741                                     | •  | E4 C0E                                  | \$           |                                                       |
| Cash and cash equivalents           | \$                     |                                                               | \$ | (1)                                     | \$ | 51,685                                  | Ф            | · · · · · · · · · · · · · · · · · · ·                 |
| Taxes receivable, net               |                        | 4 000                                                         |    | 24 442                                  |    |                                         |              | 54,923                                                |
| Due from other funds                |                        | 1,600                                                         |    | 21,412                                  |    |                                         |              | 760                                                   |
| Receivable from other governments   |                        | 226                                                           |    |                                         |    | · .                                     |              | 700                                                   |
| Other receivables                   |                        | : - <del>-</del> .                                            |    | · -                                     |    | • • • • • • • • • • • • • • • • • • •   |              | -                                                     |
| Inventories                         |                        |                                                               |    | , , , , <del>-</del>                    |    |                                         |              |                                                       |
| Prepaid expenses                    |                        | - 1.000                                                       |    | 04.444                                  |    | E4 COE                                  |              | 55,683                                                |
| Total assets                        |                        | 1,826                                                         |    | 21,411                                  |    | 51,685                                  |              | 33,063                                                |
|                                     |                        |                                                               |    |                                         |    |                                         |              |                                                       |
| LIABILITIES AND FUND BALANCES       |                        |                                                               |    |                                         |    |                                         |              |                                                       |
| Liabilities:                        |                        |                                                               |    |                                         |    |                                         |              |                                                       |
| Accounts payable                    |                        |                                                               |    | -                                       |    | **************************************  |              | - ·                                                   |
| Due to other funds                  |                        | 308                                                           |    | 7,866                                   |    |                                         |              | -                                                     |
| Payable to other governments        |                        | 1,518                                                         |    |                                         |    | <del>-</del>                            |              | <u>-</u>                                              |
| Deferred revenue                    |                        | · -                                                           |    | · · · · · · · · · · · · · · · · · · ·   |    | <del>-</del>                            |              | -                                                     |
| Other accrued expenses              |                        | -                                                             |    |                                         |    |                                         |              |                                                       |
| Other payables                      |                        | _                                                             |    | <u> </u>                                |    |                                         |              |                                                       |
| Total liabilities                   |                        | 1,826                                                         |    | 7,866                                   |    |                                         |              | -                                                     |
| Fund balances:                      |                        |                                                               |    |                                         |    |                                         |              |                                                       |
| Reserved for:                       |                        |                                                               |    |                                         |    |                                         |              |                                                       |
| Inventories                         |                        | -                                                             |    | <u>-</u>                                |    | -                                       |              | -                                                     |
| Debt service                        |                        | -                                                             |    | -                                       |    |                                         |              | · · · .                                               |
| Capital projects                    |                        | -                                                             |    | · -                                     |    | · · · · · · · · · · · · · · · · · · ·   |              | -                                                     |
| Other purposes                      |                        | -                                                             |    | 12,244                                  |    | 30,523                                  |              | 48,562                                                |
| Unreserved                          |                        | · ·                                                           |    | 1,301                                   |    | 21,162                                  |              | 7,121                                                 |
| Total fund balances                 |                        |                                                               |    | 13,545                                  |    | 51,685                                  |              | 55,683                                                |
| Total liabilities and fund balances | \$                     | 1,826                                                         | \$ | 21,411                                  | \$ | 51,685                                  | \$           | 55,683                                                |

|                                                             | Jail | County Sheriff<br>Match/Patch<br>Program | olice Activity<br>ague (Pal) | <br>O Mediation<br>Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | al-Nonmajor<br>cial Revenues<br>Funds |
|-------------------------------------------------------------|------|------------------------------------------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| ASSETS                                                      |      |                                          |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |
| Cash and cash equivalents                                   | \$   | 962                                      | \$<br>, <u>-</u>             | \$<br>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$<br>4,454,824                       |
| Taxes receivable, net                                       |      | -                                        | •                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 277,071                               |
| Due from other funds                                        |      | <b>-</b> 1                               | 13,835                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2,669,164                             |
| Receivable from other governments                           |      | <u>-</u>                                 | -                            | 7,559                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1,756,651                             |
| Other receivables                                           |      | · · · · · · · · · · · · · · · · · · ·    |                              | i de la companya de l | 106,794                               |
| Inventories                                                 |      | · · · · · · · · ·                        | <u>-</u>                     | en en en en en en en en                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3,240                                 |
| Prepaid expenses                                            |      | -<br>-                                   |                              | <u> </u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 5,076                                 |
| Total assets                                                |      | 962                                      | 13,835                       | 7,559                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 9,272,820                             |
| LIABILITIES AND FUND BALANCES Liabilities: Accounts payable |      |                                          |                              | 73                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 359,627                               |
| Due to other funds                                          |      | •                                        | 137                          | 7,486                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2,683,736                             |
| Payable to other governments                                |      | <u>-</u>                                 |                              | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 93,264                                |
| Deferred revenue                                            |      | : <u>-</u> '                             |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 613,005                               |
| Other accrued expenses                                      |      | <u>-</u>                                 |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 300,267                               |
| Other payables                                              |      |                                          | <u>-</u>                     | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 77,609                                |
| Total liabilities                                           | -    |                                          | 137                          | 7,559                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 4,127,508                             |
| Fund balances:                                              |      |                                          |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |
| Reserved for:                                               |      |                                          |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |
| Inventories                                                 |      | · - ,                                    | -                            | ÷                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 3,240                                 |
| Debt service                                                |      | - ·                                      | -                            | - ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | · .                                   |
| Capital projects                                            |      |                                          | -                            | :                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                     |
| Other purposes                                              |      | 1,254                                    | , -                          | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3,975,938                             |
| Unreserved                                                  |      | (292)                                    | 13,698                       | <br><u> </u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1,166,134                             |
| Total fund balances                                         |      | 962                                      | 13,698                       | _                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 5,145,312                             |
| Total liabilities and fund balances                         | \$   | 962                                      | \$<br>13,835                 | \$<br>7,559                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$<br>9,272,820                       |

Concluded

|                                           | Webb County Clerk<br>Archive             | Webb County<br>Hotel/Motel<br>Occupancy Tax | Webb County<br>Records Management<br>and Preservation | Webb County Clerk<br>Records Management<br>and Preservation |
|-------------------------------------------|------------------------------------------|---------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------|
| REVENUES                                  |                                          |                                             |                                                       |                                                             |
| Property Taxes                            | \$ -                                     | \$ -                                        | \$                                                    | \$                                                          |
| Sales and miscellaneous taxes             | -                                        | 362,359                                     | <u>-</u>                                              |                                                             |
| Fees and fines                            | -                                        | <u>=</u> 1                                  | grand and the second second                           |                                                             |
| Intergovernmental                         |                                          |                                             |                                                       | -                                                           |
| Charges for services                      | 26,887                                   | - · ·                                       | 29,421                                                | 186,486                                                     |
| Investment earnings                       | , <del>-</del>                           | 4,206                                       | <u>-</u>                                              | •                                                           |
| Miscellaneous                             | - · · · · · · · · · · · · · · · · · · ·  | S •                                         | <del>-</del>                                          | ; •                                                         |
| Grant matching                            |                                          |                                             | <del>-</del>                                          | <u> </u>                                                    |
| Total revenues                            | 26,887                                   | 366,565                                     | 29,421                                                | 186,486                                                     |
| EXPENDITURES                              |                                          |                                             |                                                       |                                                             |
| Current:                                  |                                          |                                             |                                                       |                                                             |
| General government                        | · -                                      | 347,839                                     | 160,964                                               | 60,888                                                      |
| Public safety                             | <del>-</del>                             | -                                           | -                                                     | -                                                           |
| Justice system                            | -                                        | · ·                                         | -                                                     | <del>-</del>                                                |
| Health and human services                 | <del>-</del>                             | · ·                                         | <b>-</b>                                              | -                                                           |
| Infrastructure and environmental services | <del>-</del>                             | <u>.</u>                                    | <b>-</b>                                              | <u>.</u>                                                    |
| Corrections and rehabilitation            |                                          | -                                           | · · · · · · · · · · · · · · · · · · ·                 | · <u>-</u>                                                  |
| Community and economic development        | -                                        | <u>-</u>                                    |                                                       | •                                                           |
| Debt Service                              |                                          |                                             |                                                       |                                                             |
| Principal                                 | · -                                      | · · · · · · · · · · · · · · · · · · ·       | -                                                     | -                                                           |
| Interest and other charges                | <u>.</u>                                 |                                             | - · ·                                                 | -                                                           |
| Payments to escrow agent                  |                                          |                                             |                                                       |                                                             |
| Capital outlay                            |                                          | -                                           | · -                                                   |                                                             |
| Total Expenditures                        | -                                        | 347,839                                     | 160,964                                               | 60,888                                                      |
| Excess (deficiency) of+A88+A61+A61        |                                          |                                             |                                                       |                                                             |
| revenues over expenditures                | 26,887                                   | 18,726                                      | (131,543)                                             | 125,598                                                     |
| OTHER FINANCING SOURCES (USES)            |                                          |                                             |                                                       |                                                             |
| Long-term debt issued                     | en e | -                                           | -                                                     |                                                             |
| Capital leases issued                     |                                          | · · · · · · · · · · · · · · · · · · ·       | -                                                     | -                                                           |
| Premium (discount) on bonds issued        | · · · · · · · · · · · · · · · · · · ·    | ·                                           | -                                                     | · · · · · · · · · · · · · · · · · · ·                       |
| Payments to refunded bond escrow agent    |                                          |                                             | · -                                                   | -                                                           |
| Transfers in                              | · · · · · · · · · · · · · · · · · · ·    |                                             | 134,837                                               |                                                             |
| Transfers out                             | <u>-</u> ·                               | (116,000)                                   |                                                       | (134,837)                                                   |
| Total other financing sources and uses    | -                                        | (116,000)                                   | 134,837                                               | (134,837)                                                   |
| Net change in fund balances               | 26,887                                   | (97,274)                                    | 3,294                                                 | (9,239)                                                     |
| Fund balances - beginning, Restated       | 37,102                                   | 205,933                                     | 4,304                                                 | 12,054                                                      |
| Fund balances - ending                    | \$ 63,989                                | \$ 108,659                                  | \$ 7,598                                              | \$ 2,815                                                    |

|                                              |                                         | Webb County Tax Assessor Vehicle | Justice Court                            | Election Contract                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------------------------------------|-----------------------------------------|----------------------------------|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DEVENUE                                      | Road and Bridge                         | Inventory Tax                    | Technology                               | Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| REVENUES                                     | \$ 288,166                              | •                                | <b>\$</b>                                | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Property Taxes Sales and miscellaneous taxes | \$ 288,166                              | \$ -                             | Ψ                                        | Ψ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Fees and fines                               | 1,277,766                               | •                                |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                              | 32,211                                  |                                  |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Intergovernmental                            |                                         | 19,335                           | 61,737                                   | 101.650                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Charges for services                         | 2,462,277                               | 19,333                           | 01,737                                   | 101,030                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Investment earnings<br>Miscellaneous         | 59,241                                  | •                                |                                          | 20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                                              | 59,241                                  | · •                              |                                          | 20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Grant matching                               | 4,119,661                               | 19,335                           | 61,737                                   | 101,670                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Total revenues                               | 4,119,001                               | 19,555                           | 01,737                                   | 101,070                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| EXPENDITURES                                 |                                         |                                  |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Current:                                     |                                         |                                  |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| General government                           | <u>-</u>                                | - · ·                            | en e | 100,581                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Public safety                                | ,                                       | -                                | - 1                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Justice system                               |                                         |                                  | 3,889                                    | -1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Health and human services                    | - · · · · · · · · · · · · · · · · · · · | · •                              | en e | y services of the services of |
| Infrastructure and environmental services    | 3,610,823                               | ya 🗕                             |                                          | - 18                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Corrections and rehabilitation               |                                         | <u> -</u>                        |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Community and economic development           |                                         |                                  | <u>-</u>                                 | -<br>-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Debt Service                                 |                                         |                                  |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Principal                                    |                                         | 16,033                           | en e | in galagia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Interest and other charges                   |                                         | 3,302                            |                                          | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Payments to escrow agent                     |                                         |                                  |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Capital outlay                               | 984,908                                 | <u> </u>                         | <u> </u>                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Total Expenditures                           | 4,595,731                               | 19,335                           | 3,889                                    | 100,581                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Excess (deficiency) of+A88+A61+A61           |                                         |                                  |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| revenues over expenditures                   | (476,070)                               |                                  | 57,848                                   | 1,089                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| OTHER FINANCING SOURCES (USES)               |                                         |                                  |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Long-term debt issued                        |                                         |                                  |                                          | · _                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Capital leases issued                        | 972,090                                 |                                  |                                          | ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Premium (discount) on bonds issued           | 972,090                                 | <u> </u>                         |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Payments to refunded bond escrow agent       |                                         | _                                |                                          | _                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Transfers in                                 |                                         |                                  |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Transfers out                                | (202,000)                               |                                  |                                          | · _                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Total other financing sources and uses       | 770,090                                 |                                  |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Net change in fund balances                  | 294,020                                 |                                  | 57,848                                   | 1,089                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Fund balances - beginning, Restated          | 1,112,561                               |                                  | 24,726                                   | 91,935                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Fund balances - ending                       | \$ 1,406,581                            | \$ -                             | \$ 82,574                                | \$ 93,024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| rana balanoob onding                         | Ψ 1,400,301                             | Ψ                                | Ψ 02,074                                 | Ψ 35,024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

| REVENUES                                  | CRT Residential<br>Treatment Center                                                                           | Webb County Constable Precinct 1 Federal Forfeiture | Webb County Constable Precinct 4 Federal Forfeiture                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Webb County Sheriff<br>Federal Forfeiture |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| Property Taxes                            | \$ -                                                                                                          | \$ -                                                | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ -                                      |
| Sales and miscellaneous taxes             | Φ -                                                                                                           |                                                     | - Ψ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Ψ -                                       |
| Fees and fines                            | _                                                                                                             |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | _                                         |
| Intergovernmental                         |                                                                                                               | _                                                   | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                           |
| Charges for services                      |                                                                                                               |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                           |
| Investment earnings                       |                                                                                                               | 1,744                                               | 105                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1,895                                     |
| Miscellaneous                             | 120,365                                                                                                       |                                                     | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                         |
| Grant matching                            | 120,000                                                                                                       |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                           |
| Total revenues                            | 120,365                                                                                                       | 1,744                                               | 105                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1,895                                     |
| rotarreventes                             | 120,000                                                                                                       |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1,000                                     |
| EXPENDITURES                              |                                                                                                               |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                           |
| Current:                                  |                                                                                                               |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                           |
| General government                        | 35,000                                                                                                        | <u>.</u>                                            | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | -                                         |
| Public safety                             | -                                                                                                             | 43,092                                              | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2,600                                     |
| Justice system                            | -                                                                                                             | •                                                   | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>-</b> ,                                |
| Health and human services                 | •                                                                                                             | - · ·                                               | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | · · · · · · · · · · · · · · · · · · ·     |
| Infrastructure and environmental services | -                                                                                                             |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ·                                         |
| Corrections and rehabilitation            | <u>-</u>                                                                                                      | · · · · · · · · · · · · · · · · · · ·               | A Section of the sect | · · · · · · · · · · · · · · · · · · ·     |
| Community and economic development        | _                                                                                                             | - ·                                                 | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <u>-</u>                                  |
| Debt Service                              |                                                                                                               |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                           |
| Principal                                 | • • • • • • • • • • • • • • • • • • •                                                                         | -                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <u>.</u>                                  |
| Interest and other charges                | 94,687                                                                                                        | •                                                   | ·<br>-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                           |
| Payments to escrow agent                  |                                                                                                               |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                           |
| Capital outlay                            | -                                                                                                             | 25,912                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <u> </u>                                  |
| Total Expenditures                        | 129,687                                                                                                       | 69,004                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2,600                                     |
| Excess (deficiency) of+A88+A61+A61        |                                                                                                               |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                           |
| revenues over expenditures                | (9,322)                                                                                                       | (67,260)                                            | 105                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (705)                                     |
|                                           |                                                                                                               |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                           |
| OTHER FINANCING SOURCES (USES)            |                                                                                                               |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                           |
| Long-term debt issued                     | e de la companya de | - 1                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 4 •                                       |
| Capital leases issued                     | <del>-</del>                                                                                                  | and the second second                               | e de la composition della comp | , <del></del>                             |
| Premium (discount) on bonds issued        | -                                                                                                             |                                                     | • · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | •                                         |
| Payments to refunded bond escrow agent    |                                                                                                               | ·                                                   | <del>-</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <u> </u>                                  |
| Transfers in                              | -                                                                                                             | -                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                         |
| Transfers out                             | (2,098)                                                                                                       | -                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                           |
| Total other financing sources and uses    | (2,098)                                                                                                       | -                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                           |
| Net change in fund balances               | (11,420)                                                                                                      | (67,260)                                            | 105                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (705)                                     |
| Fund balances - beginning, Restated       | 11,420                                                                                                        | 150,884                                             | 7,973                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 160,084                                   |
| Fund balances - ending                    | \$ -                                                                                                          | \$ 83,624                                           | \$ 8,078                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ 159,379                                |

|                                                            | Webb County Sheriff<br>State Forfeiture                                                                                                                                                                                          | Webb County District Attorney Federal Forefeiture                                                                                                                                                                               | Webb County District Attorney State Forfeiture                                                                                                                                                                                   | Drug Impact Court<br>Reserve            |
|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| REVENUES                                                   |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                  |                                         |
| Property Taxes                                             | \$ -                                                                                                                                                                                                                             | \$ -                                                                                                                                                                                                                            | \$                                                                                                                                                                                                                               | \$ -                                    |
| Sales and miscellaneous taxes                              |                                                                                                                                                                                                                                  | -                                                                                                                                                                                                                               | -                                                                                                                                                                                                                                | •                                       |
| Fees and fines                                             | 424,532                                                                                                                                                                                                                          | 264,042                                                                                                                                                                                                                         | 137,753                                                                                                                                                                                                                          | 269,074                                 |
| Intergovernmental                                          | en de la companya de<br>La companya de la co | - '                                                                                                                                                                                                                             |                                                                                                                                                                                                                                  | -                                       |
| Charges for services                                       |                                                                                                                                                                                                                                  | -<br>                                                                                                                                                                                                                           |                                                                                                                                                                                                                                  |                                         |
| Investment earnings                                        | 6,233                                                                                                                                                                                                                            | 5,006                                                                                                                                                                                                                           | 2,574                                                                                                                                                                                                                            | - i - i - i - i - i - i - i - i - i - i |
| Miscellaneous                                              |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 | en de la companya de                                                                                                                   | •                                       |
| Grant matching                                             | <u> </u>                                                                                                                                                                                                                         |                                                                                                                                                                                                                                 | - <u>-</u>                                                                                                                                                                                                                       | -                                       |
| Total revenues                                             | 430,765                                                                                                                                                                                                                          | 269,048                                                                                                                                                                                                                         | 140,327                                                                                                                                                                                                                          | 269,074                                 |
| EXPENDITURES Current:                                      |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                  |                                         |
| General government                                         |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                  | _                                       |
| Public safety                                              | 62,907                                                                                                                                                                                                                           | 251,076                                                                                                                                                                                                                         | 58,431                                                                                                                                                                                                                           |                                         |
| Justice system                                             |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                  | 262,373                                 |
| Health and human services                                  |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 | in the second                                                                                                                  |                                         |
| Infrastructure and environmental services                  |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                  |                                         |
| Corrections and rehabilitation                             |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                  |                                         |
| Community and economic development                         |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 | •                                                                                                                                                                                                                                |                                         |
| Debt Service                                               |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                  |                                         |
| Principal                                                  |                                                                                                                                                                                                                                  | n de la companya de<br>La companya de la co | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                            |                                         |
| Interest and other charges                                 | en e                                                                                                                                                                                         | <u>_</u> '.                                                                                                                                                                                                                     | 4 miles (1984)                                                                                                                                                                                                                   | 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - |
| Payments to escrow agent                                   |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                  |                                         |
| Capital outlay                                             | 56,024                                                                                                                                                                                                                           |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                  |                                         |
| Total Expenditures                                         | 118,931                                                                                                                                                                                                                          | 251,076                                                                                                                                                                                                                         | 58,431                                                                                                                                                                                                                           | 262,373                                 |
| Excess (deficiency) of+A88+A61+A61                         |                                                                                                                                                                                                                                  | 201,070                                                                                                                                                                                                                         |                                                                                                                                                                                                                                  |                                         |
| revenues over expenditures                                 | 311,834                                                                                                                                                                                                                          | 17,972                                                                                                                                                                                                                          | 81,896                                                                                                                                                                                                                           | 6,701                                   |
| OTHER FINANCING SOURCES (USES)                             |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                  |                                         |
| Long-term debt issued                                      |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                  |                                         |
| Capital leases issued                                      |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                  |                                         |
| Premium (discount) on bonds issued                         | ·                                                                                                                                                                                                                                |                                                                                                                                                                                                                                 | en de la companya de<br>La companya de la co |                                         |
| Payments to refunded bond escrow agent                     |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                  |                                         |
| Transfers in                                               |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                  |                                         |
| Transfers out                                              | •                                                                                                                                                                                                                                | (8.870)                                                                                                                                                                                                                         |                                                                                                                                                                                                                                  | · ·                                     |
| Total other financing sources and uses                     |                                                                                                                                                                                                                                  | (8,870)                                                                                                                                                                                                                         |                                                                                                                                                                                                                                  |                                         |
| Net change in fund balances                                | 311,834                                                                                                                                                                                                                          | 9,102                                                                                                                                                                                                                           | 81,896                                                                                                                                                                                                                           | 6,701                                   |
| Fund balances - beginning, Restated                        |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 | ·                                                                                                                                                                                                                                | 207,173                                 |
| Fund balances - beginning, Restated Fund balances - ending | \$ 180,437<br>\$ 492,271                                                                                                                                                                                                         | \$ 500,612<br>\$ 509,714                                                                                                                                                                                                        | \$ 114,426<br>\$ 196,322                                                                                                                                                                                                         |                                         |
| i dila balances - ending                                   | \$ 492,271                                                                                                                                                                                                                       | \$ 509,714                                                                                                                                                                                                                      | \$ 196,322                                                                                                                                                                                                                       | \$ 213,874                              |

|                                                             | <u>Cou</u> | thouse Security Fees                                                                              | Graffit  | i Eradication                         | Attorney Hot<br>leck Fee                | Laredo Webb County<br>Child Welfare Unit |          |
|-------------------------------------------------------------|------------|---------------------------------------------------------------------------------------------------|----------|---------------------------------------|-----------------------------------------|------------------------------------------|----------|
| REVENUES                                                    |            |                                                                                                   |          |                                       |                                         |                                          |          |
| Property Taxes                                              | \$         | -                                                                                                 | \$       |                                       | \$<br>en je j <del>e</del> n            | \$                                       | -        |
| Sales and miscellaneous taxes                               |            |                                                                                                   |          | - ·                                   | · -                                     |                                          | -        |
| Fees and fines                                              |            | -                                                                                                 |          | - 1                                   | -                                       |                                          |          |
| Intergovernmental                                           |            | ·                                                                                                 |          |                                       | · · · · · · · · · · · · · · ·           |                                          | 4,500    |
| Charges for services                                        |            | 178,547                                                                                           |          | -                                     | 50,915                                  |                                          | -        |
| Investment earnings                                         |            | -                                                                                                 |          | · · ·                                 | · · · · · · · · · · · · · · · · · · ·   |                                          | 1,670    |
| Miscellaneous                                               |            | <u>-</u>                                                                                          |          | · <del>-</del>                        | <u>-</u>                                |                                          | 1,939    |
| Grant matching                                              |            | <u>-</u>                                                                                          |          | · · · · · · · · · · · · · · ·         |                                         |                                          | -        |
| Total revenues                                              |            | 178,547                                                                                           |          |                                       | <br>50,915                              | -                                        | 8,109    |
| EXPENDITURES                                                |            |                                                                                                   |          |                                       |                                         |                                          |          |
| Current:                                                    |            |                                                                                                   |          |                                       |                                         |                                          |          |
| General government                                          |            | <u>-</u>                                                                                          |          | -                                     |                                         |                                          | -        |
| Public safety                                               |            |                                                                                                   |          | -                                     | -                                       |                                          | -        |
| Justice system                                              |            | . =                                                                                               |          | 1,671                                 | 31,973                                  |                                          | -        |
| Health and human services                                   |            | -                                                                                                 |          | · .· <u>-</u>                         |                                         |                                          | 16,292   |
| Infrastructure and environmental services                   |            | -                                                                                                 |          |                                       | · · · · · · · · · · · · · · · ·         |                                          | <b>-</b> |
| Corrections and rehabilitation                              |            | -                                                                                                 |          | -                                     | <u>-</u> .                              |                                          |          |
| Community and economic development                          |            | · · · · · · · · ·                                                                                 |          | . <del>-</del>                        | -                                       |                                          | <u>-</u> |
| Debt Service                                                |            |                                                                                                   |          |                                       |                                         |                                          |          |
| Principal                                                   |            | :                                                                                                 |          | · · · · · · · · · · · · · · · · · · · | · - ·                                   |                                          | -        |
| Interest and other charges                                  |            |                                                                                                   |          | _                                     | -                                       |                                          | ·        |
| Payments to escrow agent                                    |            |                                                                                                   |          |                                       |                                         |                                          |          |
| Capital outlay                                              |            | -                                                                                                 |          | · -                                   |                                         |                                          | <u>-</u> |
| Total Expenditures                                          |            |                                                                                                   |          | 1,671                                 | <br>31,973                              |                                          | 16,292   |
| Excess (deficiency) of+A88+A61+A61                          |            |                                                                                                   |          | ·····                                 |                                         |                                          |          |
| revenues over expenditures                                  |            | 178,547                                                                                           |          | (1,671)                               | <br>18,942                              |                                          | (8,183)  |
| OTHER FINANCING SOURCES (USES)                              |            |                                                                                                   |          |                                       |                                         |                                          |          |
| Long-term debt issued                                       |            | _                                                                                                 |          | -                                     | - · · · · · · · · · · · · · · · · · · · |                                          | -        |
| Capital leases issued                                       |            | -                                                                                                 |          | _                                     | · · · · · · · · · · · · · · · · · · ·   |                                          | - ·      |
| Premium (discount) on bonds issued                          |            | _                                                                                                 |          | . · ·                                 | · · · · · · · · · · · · · · · ·         |                                          | -        |
| Payments to refunded bond escrow agent                      |            | <u> </u>                                                                                          |          | , .                                   | -                                       |                                          | -        |
| Transfers in                                                |            | - · · · · · · · · - · · - · · - · · - · · - · · - · · · - · · · · · · · · · · · · · · · · · · · · |          |                                       | · ·                                     |                                          | _        |
| Transfers out                                               |            | (160,000)                                                                                         |          | ·                                     |                                         |                                          | -<br>-   |
| Total other financing sources and uses                      |            | (160,000)                                                                                         |          | -                                     | -                                       |                                          |          |
| Net change in fund balances                                 |            | 18,547                                                                                            |          | (1,671)                               | 18,942                                  |                                          | (8,183)  |
| Fund balances - beginning, Restated                         |            | 33,840                                                                                            |          | 1,671                                 | 26,915                                  |                                          | 116,154  |
| Fund balances - beginning, restated  Fund balances - ending | \$         | 52,387                                                                                            | \$       | - 1,07 1                              | \$<br>45,857                            | \$                                       | 107,971  |
| . a balance on all g                                        | Ψ          | 32,301                                                                                            | <u> </u> |                                       | , 5, 55                                 |                                          | ,        |

| REVENUES                                         | Webb County Sheriff<br>Inmate Commissary<br>Sales Commission | Webb County Rural<br>Rail Transportation<br>District | Payroll Clearing                        | <u>City of Laredo</u><br>Homeless Prevention |  |
|--------------------------------------------------|--------------------------------------------------------------|------------------------------------------------------|-----------------------------------------|----------------------------------------------|--|
| Property Taxes                                   | \$ -                                                         | \$ -                                                 | \$ -                                    | \$ -                                         |  |
| Sales and miscellaneous taxes                    | φ. <u>-</u>                                                  | Ψ -                                                  | _                                       | · -                                          |  |
| Fees and fines                                   | _                                                            |                                                      |                                         | <u>-</u>                                     |  |
| Intergovernmental                                | ·_                                                           |                                                      |                                         | 29,692                                       |  |
| Charges for services                             |                                                              |                                                      | <u>.</u> .                              | -                                            |  |
| Investment earnings                              | _                                                            |                                                      | . <u>-</u>                              |                                              |  |
| Miscellaneous                                    | 27,403                                                       | . <u>-</u>                                           |                                         |                                              |  |
| Grant matching                                   | 27,403                                                       | 40,000                                               |                                         |                                              |  |
| Total revenues                                   | 27,403                                                       | 40,000                                               |                                         | 29,692                                       |  |
| Total revenues                                   | 27,400                                                       | 40,000                                               |                                         |                                              |  |
| EXPENDITURES                                     |                                                              |                                                      |                                         |                                              |  |
| Current:                                         |                                                              | 22,205                                               |                                         |                                              |  |
| General government                               | <u>-</u>                                                     | 22,203                                               |                                         |                                              |  |
| Public safety                                    | · · · · · · · · · · · · · · · · · · ·                        |                                                      |                                         |                                              |  |
| Justice system  Health and human services        | _                                                            |                                                      |                                         | 29,692                                       |  |
| Infrastructure and environmental services        |                                                              |                                                      |                                         | 20,002                                       |  |
| Corrections and rehabilitation                   | 3,207                                                        |                                                      |                                         |                                              |  |
|                                                  | 3,207                                                        | · · · · · · · · · · · · · · · · · · ·                |                                         |                                              |  |
| Community and economic development  Debt Service |                                                              |                                                      |                                         |                                              |  |
| Principal                                        |                                                              |                                                      | _                                       | <u>-</u>                                     |  |
| Interest and other charges                       | -                                                            |                                                      | _                                       |                                              |  |
| Payments to escrow agent                         |                                                              |                                                      |                                         |                                              |  |
| Capital outlay                                   |                                                              | ·                                                    |                                         | <u>-</u>                                     |  |
| Total Expenditures                               | 3,207                                                        | 22,205                                               |                                         | 29,692                                       |  |
| Excess (deficiency) of+A88+A61+A61               | 5,201                                                        |                                                      |                                         |                                              |  |
| revenues over expenditures                       | 24,196                                                       | 17,795                                               |                                         |                                              |  |
| OTHER FINANCING SOURCES (USES)                   |                                                              |                                                      |                                         |                                              |  |
| Long-term debt issued                            | •                                                            | -                                                    | -                                       |                                              |  |
| Capital leases issued                            | • • • • • • • • • • • • • • • • • • •                        |                                                      | -                                       | •                                            |  |
| Premium (discount) on bonds issued               | · · · · · · · · · · · · · · · · · · ·                        | • • • • • • • • • • • • • • • • • • •                | - · · · · · · · · · · · · · · · · · · · | •                                            |  |
| Payments to refunded bond escrow agent           |                                                              |                                                      | · -                                     | · ·                                          |  |
| Transfers in                                     | -                                                            | -                                                    | •                                       | •                                            |  |
| Transfers out                                    | _                                                            | -                                                    |                                         | _                                            |  |
| Total other financing sources and uses           | _                                                            | _                                                    |                                         |                                              |  |
| Net change in fund balances                      | 24,196                                                       | 17,795                                               | -                                       | •                                            |  |
| Fund balances - beginning, Restated              | 52,985                                                       |                                                      |                                         |                                              |  |
| Fund balances - ending                           | \$ 77,181                                                    | \$ 17,795                                            | \$ -                                    | \$ -                                         |  |

|                                           | Elderly Nutrition                       | Children's Justice Act<br>Cluster Court                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Comprehensive<br>Energy Assistance<br>Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Weatherization Assistance For Low Income Persons |  |
|-------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|--|
| REVENUES                                  |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | •                                                |  |
| Property Taxes                            | <b>-</b>                                | - 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>\$</b>                                        |  |
| Sales and miscellaneous taxes             | · -                                     | -<br>-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                  |  |
| Fees and fines                            | -                                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 200 500                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 111,107                                          |  |
| Intergovernmental                         | <del>-</del>                            | 1,022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 380,588                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 111,107                                          |  |
| Charges for services                      | -<br>-                                  | · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | en e                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                  |  |
| Investment earnings                       | · -                                     | - · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | •                                                |  |
| Miscellaneous                             | 405.000                                 | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | a in the second of the second |                                                  |  |
| Grant matching                            | 105,000                                 | 504                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 380,588                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 111,107                                          |  |
| Total revenues                            | 105,000                                 | 1,526                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 300,300                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 111,107                                          |  |
| EXPENDITURES                              |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                  |  |
| Current:                                  |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                  |  |
| General government                        | -                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                  |  |
| Public safety                             | , <b>-</b>                              | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <u>.</u>                                         |  |
| Justice system                            | -                                       | 1,526                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 405.404                                          |  |
| Health and human services                 | 105,000                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 376,534                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 105,121                                          |  |
| infrastructure and environmental services | 7                                       | in the second se |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | •                                                |  |
| Corrections and rehabilitation            | -                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | -<br>-                                           |  |
| Community and economic development        | -                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <del>-</del>                                     |  |
| Debt Service                              |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                  |  |
| Principal                                 |                                         | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | ; · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | •                                                |  |
| Interest and other charges                | <del>-</del>                            | · <del>-</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | • · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                  |  |
| Payments to escrow agent                  |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                  |  |
| Capital outlay                            |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 405 404                                          |  |
| Total Expenditures                        | 105,000                                 | 1,526                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 376,534                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 105,121                                          |  |
| Excess (deficiency) of+A88+A61+A61        |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 5.000                                            |  |
| revenues over expenditures                | -                                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 4,054                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 5,986                                            |  |
| OTHER FINANCING SOURCES (USES)            |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                  |  |
| Long-term debt issued                     | <b>-</b> .                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | =                                                |  |
| Capital leases issued                     | <u>.</u>                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                  |  |
| Premium (discount) on bonds issued        | -                                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | . •                                              |  |
| Payments to refunded bond escrow agent    |                                         | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | - · · · · · · · · · · · · · · · · · · ·          |  |
| Transfers in                              | - · · · · · · · · · · · · · · · · · · · | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | -                                                |  |
| Transfers out                             | -                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                  |  |
| Total other financing sources and uses    | _                                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                  |  |
| Net change in fund balances               | -                                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 4,054                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 5,986                                            |  |
| Fund balances - beginning, Restated       | -                                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | (1,419)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | (2,998)                                          |  |
| Fund balances - ending                    | \$ -                                    | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ 2,635                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ 2,988                                         |  |

|                                                            | Community Service  Block Grant Meals on Wheels |                                          | TDHCA Self Help<br>Center 718003         | HUD Colonia Initiative |  |
|------------------------------------------------------------|------------------------------------------------|------------------------------------------|------------------------------------------|------------------------|--|
| REVENUES                                                   |                                                |                                          |                                          |                        |  |
| Property Taxes                                             | \$ -                                           | \$ -                                     | \$ -                                     | \$ -                   |  |
| Sales and miscellaneous taxes                              |                                                | -                                        | - ·                                      | -                      |  |
| Fees and fines                                             | -                                              |                                          |                                          | ,                      |  |
| Intergovernmental                                          | 447,304                                        | 309,461                                  | 79,239                                   | 27,197                 |  |
| Charges for services                                       | <del>-</del>                                   |                                          |                                          | -                      |  |
| Investment earnings                                        |                                                | ·                                        | • ·                                      | · -                    |  |
| Miscellaneous                                              | <u>-</u>                                       | ; <del>-</del>                           | <u>-</u>                                 | <u>-</u>               |  |
| Grant matching                                             | 134,512                                        | 67,000                                   | <u>-</u>                                 |                        |  |
| Total revenues                                             | 581,816                                        | 376,461                                  | 79,239                                   | 27,197                 |  |
| EXPENDITURES                                               |                                                |                                          |                                          |                        |  |
| Current:                                                   |                                                |                                          |                                          |                        |  |
| General government                                         |                                                |                                          | <del>-</del>                             |                        |  |
| Public safety                                              | <u>-</u>                                       |                                          |                                          | ·<br>-                 |  |
| Justice system                                             | <del>-</del>                                   |                                          | <u>.</u>                                 |                        |  |
| Health and human services                                  | 611,050                                        | 419,960                                  |                                          |                        |  |
| Infrastructure and environmental services                  | -                                              | -                                        | en e |                        |  |
| Corrections and rehabilitation                             |                                                | _ · · · · · · · · · · · · · · · · · · ·  |                                          |                        |  |
| Community and economic development                         | -                                              |                                          | 43,139                                   | 27,197                 |  |
| Debt Service                                               |                                                |                                          | 10,100                                   | 27,107                 |  |
| Principal                                                  |                                                | en e |                                          |                        |  |
| Interest and other charges                                 |                                                |                                          |                                          |                        |  |
| Payments to escrow agent                                   |                                                |                                          |                                          |                        |  |
| Capital outlay                                             |                                                | 16,548                                   | 36,100                                   |                        |  |
| Total Expenditures                                         | 611,050                                        | 436,508                                  | 79,239                                   | 27,197                 |  |
| Excess (deficiency) of+A88+A61+A61                         |                                                |                                          |                                          | 27,107                 |  |
| revenues over expenditures                                 | (29,234)                                       | (60,047)                                 | <u>.</u>                                 | <u> </u>               |  |
| OTHER FINANCING SOURCES (USES)                             |                                                |                                          |                                          |                        |  |
| Long-term debt issued                                      |                                                |                                          |                                          |                        |  |
| Capital leases issued                                      |                                                |                                          |                                          |                        |  |
| Premium (discount) on bonds issued                         | en e       |                                          |                                          | -<br>-                 |  |
| Payments to refunded bond escrow agent                     | - · · · · · · · · · · · · · · · · · · ·        |                                          |                                          |                        |  |
| Transfers in                                               |                                                |                                          | • • • • • • • • • • • • • • • • • • •    |                        |  |
| Transfers out                                              |                                                |                                          | •                                        | •<br>                  |  |
| Total other financing sources and uses                     |                                                |                                          |                                          |                        |  |
| Net change in fund balances                                | (20.024)                                       | (60.047)                                 |                                          |                        |  |
|                                                            | (29,234)                                       | (60,047)                                 | -                                        |                        |  |
| Fund balances - beginning, Restated Fund balances - ending | 29,010                                         | 56,880                                   |                                          |                        |  |
| rana balanoos - chaing                                     | \$ (224)                                       | \$ (3,167)                               | \$ -                                     | \$ -                   |  |

|                                           | HUD Neighborhood<br>Initiatives |    | TDHCA Self Help<br>Center 721003 |    |     | Child And Adult Care<br>Food Program |    |     | CJD Purchase Of<br>Juvenile Justice<br>Alternatives |     |          |
|-------------------------------------------|---------------------------------|----|----------------------------------|----|-----|--------------------------------------|----|-----|-----------------------------------------------------|-----|----------|
| REVENUES                                  |                                 |    |                                  |    |     |                                      |    |     |                                                     |     |          |
| Property Taxes                            | \$                              |    | -                                | \$ |     | - 1,                                 | \$ |     | • • • • • • • • • • • • • • • • • • •               | \$  | -        |
| Sales and miscellaneous taxes             |                                 |    |                                  |    |     | . <del>-</del>                       |    |     | <del>.</del>                                        |     | -        |
| Fees and fines                            |                                 |    | ·                                |    |     | . <del>-</del>                       |    |     |                                                     |     | <u>.</u> |
| Intergovernmental                         |                                 | 86 | 5,130                            |    | 411 | ,809                                 |    | 6   | 75,793                                              |     | 4,447    |
| Charges for services                      |                                 |    |                                  |    |     | -                                    |    |     | -                                                   |     | -        |
| Investment earnings                       |                                 |    | -                                |    |     | -                                    |    |     |                                                     |     | -        |
| Miscellaneous                             |                                 |    | -                                |    |     | -                                    |    |     | <del>.</del> .                                      |     | -        |
| Grant matching                            |                                 |    |                                  |    |     | -                                    |    |     |                                                     |     | 1,816    |
| Total revenues                            |                                 | 86 | ,130                             |    | 411 | ,809                                 |    | 6   | 75,793                                              | · · | 6,263    |
| EXPENDITURES                              |                                 |    |                                  |    |     |                                      |    |     |                                                     |     |          |
| Current:                                  |                                 |    |                                  |    |     |                                      |    |     |                                                     |     |          |
| General government                        |                                 |    | -                                |    |     | -                                    |    |     | ·                                                   |     | -        |
| Public safety                             |                                 |    | - ·                              |    |     | -                                    |    |     | <del>-</del>                                        |     | -        |
| Justice system                            |                                 |    | -                                |    |     | . <del>-</del>                       |    |     | <u>-</u>                                            |     | 6,263    |
| Health and human services                 |                                 |    | -                                |    |     | -                                    |    | 70  | 01,598                                              |     | -        |
| Infrastructure and environmental services |                                 |    |                                  |    |     |                                      |    |     |                                                     |     |          |
| Corrections and rehabilitation            |                                 |    | -                                |    |     | -                                    |    |     | -                                                   |     | -        |
| Community and economic development        |                                 | 86 | ,130                             |    | 411 | ,809                                 |    |     | -                                                   |     | -        |
| Debt Service                              |                                 |    |                                  |    |     |                                      |    |     |                                                     |     |          |
| Principal                                 |                                 |    | '- '                             |    |     | ·, · · -                             |    |     |                                                     |     | -        |
| Interest and other charges                |                                 |    | -                                |    |     | -                                    |    |     | - · · · ·                                           |     | -        |
| Payments to escrow agent                  |                                 |    |                                  |    |     |                                      |    |     |                                                     |     |          |
| Capital outlay                            |                                 |    | -                                |    |     | <u>-</u>                             |    |     |                                                     |     |          |
| Total Expenditures                        |                                 | 86 | ,130                             |    | 411 | ,809                                 |    | 70  | 1,598                                               |     | 6,263    |
| Excess (deficiency) of+A88+A61+A61        |                                 |    |                                  |    |     |                                      |    |     |                                                     |     |          |
| revenues over expenditures                |                                 |    | -                                |    | ··· |                                      |    | (2  | 25,805)                                             |     | -        |
| OTHER FINANCING SOURCES (USES)            |                                 |    |                                  |    |     |                                      |    |     |                                                     |     |          |
| Long-term debt issued                     |                                 |    |                                  |    |     | -                                    |    |     | <u>-</u>                                            |     | -        |
| Capital leases issued                     |                                 |    | -                                |    |     | -                                    |    |     | -                                                   |     | -        |
| Premium (discount) on bonds issued        |                                 |    | -                                |    |     |                                      |    |     |                                                     |     | -        |
| Payments to refunded bond escrow agent    |                                 |    | . · ·                            |    |     |                                      |    |     | · ·                                                 |     |          |
| Transfers in                              |                                 |    | -                                |    |     | -                                    |    |     | *** = ***                                           |     | -        |
| Transfers out                             |                                 |    | ٠.                               |    |     | -                                    |    | 74. | * <sub>4.1</sub> = 1                                |     | -        |
| Total other financing sources and uses    |                                 |    | -                                |    |     | _                                    |    |     | -                                                   |     | -        |
| Net change in fund balances               |                                 |    | -                                |    |     | -                                    |    | (2  | 5,805)                                              |     | -        |
| Fund balances - beginning, Restated       |                                 |    | -                                |    |     | -                                    |    |     | -                                                   |     |          |
| Fund balances - ending                    | \$                              |    |                                  | \$ |     | -                                    | \$ | (2  | 5,805)                                              | \$  | -        |

|                                                             | Acco | Juvenile<br>buntability<br>itive Block | A  | School Base<br>Anti-Truancy<br>Bootcamp | Acc              | CJD STDC Juvenile Accountability Incentive Block |    | CJD District Attorney's Initiative Against Domestic Violence |  |
|-------------------------------------------------------------|------|----------------------------------------|----|-----------------------------------------|------------------|--------------------------------------------------|----|--------------------------------------------------------------|--|
| REVENUES                                                    |      |                                        |    |                                         |                  |                                                  | •  |                                                              |  |
| Property Taxes                                              | \$   | -                                      | \$ |                                         | - \$             | -                                                | \$ | -                                                            |  |
| Sales and miscellaneous taxes                               |      | -                                      |    |                                         | <del>-</del>     | -<br>-                                           |    | -                                                            |  |
| Fees and fines                                              |      |                                        |    |                                         | -                | 5 274                                            |    | 26 109                                                       |  |
| Intergovernmental                                           |      | 34,554                                 |    | 99,17                                   | 74               | 5,374                                            |    | 36,108                                                       |  |
| Charges for services                                        |      | •                                      |    |                                         | -                | · -                                              |    | -                                                            |  |
| Investment earnings                                         |      | -                                      |    |                                         | - 1              |                                                  |    |                                                              |  |
| Miscellaneous                                               |      | -                                      |    |                                         | -                | -                                                |    |                                                              |  |
| Grant matching                                              |      | 25,778                                 |    | 11,01                                   |                  |                                                  |    | 22,975                                                       |  |
| Total revenues                                              |      | 60,332                                 |    | 110,19                                  | 93               | 5,374                                            |    | 59,083                                                       |  |
| EXPENDITURES                                                |      |                                        |    |                                         |                  |                                                  |    |                                                              |  |
| Current:                                                    |      |                                        |    |                                         |                  |                                                  |    |                                                              |  |
| General government                                          |      | -                                      |    |                                         | -                |                                                  |    | -                                                            |  |
| Public safety                                               |      | -                                      |    |                                         |                  | -                                                |    |                                                              |  |
| Justice system                                              |      | 60,332                                 |    | 110,19                                  | 93               | 5,374                                            |    | 59,083                                                       |  |
| Health and human services                                   |      |                                        |    |                                         | -                | -                                                |    | -                                                            |  |
| Infrastructure and environmental services                   |      | · .=                                   |    |                                         | -                | ·                                                |    | -                                                            |  |
| Corrections and rehabilitation                              |      | -                                      |    |                                         | . <del>-</del> ' |                                                  |    |                                                              |  |
| Community and economic development                          |      | -                                      |    |                                         | -                | <del>-</del>                                     |    | -                                                            |  |
| Debt Service                                                |      |                                        |    |                                         |                  |                                                  |    |                                                              |  |
| Principal                                                   |      | -                                      |    |                                         | .=               |                                                  |    | ·                                                            |  |
| Interest and other charges                                  |      | -                                      |    |                                         | • '5'            | ·                                                |    | -                                                            |  |
| Payments to escrow agent                                    |      |                                        |    |                                         |                  |                                                  |    |                                                              |  |
| Capital outlay                                              |      | -                                      |    |                                         | -                | -                                                |    | <u>-</u>                                                     |  |
| Total Expenditures                                          |      | 60,332                                 |    | 110,19                                  | 93               | 5,374                                            |    | 59,083                                                       |  |
| Excess (deficiency) of+A88+A61+A61                          |      | · · · · · · · · · · · · · · · · · · ·  |    |                                         |                  |                                                  |    |                                                              |  |
| revenues over expenditures                                  |      |                                        |    |                                         |                  | -                                                | 1  |                                                              |  |
| OTHER FINANCING SOURCES (USES)                              |      |                                        |    |                                         |                  |                                                  |    |                                                              |  |
| Long-term debt issued                                       |      | -                                      |    |                                         | - , "            |                                                  |    |                                                              |  |
| Capital leases issued                                       |      | _                                      |    |                                         | -<br>- = - 1 ,   |                                                  |    | -                                                            |  |
| Premium (discount) on bonds issued                          |      | _                                      |    |                                         | -                |                                                  |    | , <u>-</u> .                                                 |  |
| Payments to refunded bond escrow agent                      |      | • -                                    |    |                                         | -                | -                                                |    | -                                                            |  |
| Transfers in                                                |      | <u>-</u>                               |    |                                         | .=               | -                                                |    | · <del>-</del>                                               |  |
| Transfers out                                               |      | _                                      |    |                                         | _                | · · · · · · · · · · · · · · · · · · ·            |    | .,·                                                          |  |
| Total other financing sources and uses                      |      |                                        |    |                                         |                  | -                                                |    | -                                                            |  |
| Net change in fund balances                                 |      |                                        |    |                                         | _                |                                                  |    |                                                              |  |
| Fund balances - beginning, Restated                         |      |                                        |    |                                         | _                | -                                                |    |                                                              |  |
| Fund balances - beginning, Restated  Fund balances - ending | \$   |                                        | \$ |                                         | - \$             | -                                                | \$ | · · · · · · · · · · · · · · · · · · ·                        |  |
| i una palanoco - onanig                                     | Ψ    | _                                      |    |                                         | = <del>-</del>   |                                                  |    |                                                              |  |

|                                           | Atto | CJD District.<br>Attorney's Domestic.<br>Violence Counselors |    | rcotics Task<br>Force                   | A  | omen's Legal<br>dvocate<br>osecutor)          | CJD Women's Legal<br>Advocate |             |
|-------------------------------------------|------|--------------------------------------------------------------|----|-----------------------------------------|----|-----------------------------------------------|-------------------------------|-------------|
| REVENUES                                  |      |                                                              |    |                                         | •  |                                               | •                             |             |
| Property Taxes                            | \$   | -                                                            | \$ | . <del>-</del> .                        | \$ | •<br>•                                        | \$                            | -           |
| Sales and miscellaneous taxes             |      |                                                              |    | - · · · · · · · · · · · · · · · · · · · |    |                                               |                               | · .         |
| Fees and fines                            |      |                                                              |    | -                                       |    | 40.007                                        |                               | 22.045      |
| Intergovernmental                         |      | 70,358                                                       |    | 211,107                                 |    | 40,027                                        |                               | 32,015      |
| Charges for services                      |      |                                                              |    | -                                       |    | -                                             |                               | -<br>-      |
| Investment earnings                       |      | -                                                            |    | <b>=</b> *                              |    | englis en |                               | -           |
| Miscellaneous                             |      | · ·                                                          |    |                                         |    | 45.040                                        |                               | 40 404      |
| Grant matching                            |      | 45,973                                                       |    | 4,299                                   | -  | 15,646                                        |                               | 13,101      |
| Total revenues                            |      | 116,331                                                      |    | 215,406                                 |    | 55,673                                        |                               | 45,116      |
| EXPENDITURES                              |      |                                                              |    |                                         |    |                                               |                               |             |
| Current:                                  |      |                                                              |    |                                         |    |                                               |                               |             |
| General government                        |      | <del>-</del>                                                 |    | 045 400                                 |    |                                               |                               |             |
| Public safety                             |      |                                                              |    | 215,406                                 |    | -<br>55.070                                   |                               | 45,116      |
| Justice system                            |      | 116,331                                                      |    | ; <del>-</del>                          |    | 55,673                                        |                               | 45,116      |
| Health and human services                 |      |                                                              |    | · <del>-</del>                          |    |                                               |                               | -           |
| Infrastructure and environmental services |      | •                                                            |    |                                         |    |                                               |                               |             |
| Corrections and rehabilitation            |      | -                                                            |    |                                         |    | - ·                                           |                               | -           |
| Community and economic development        |      | · <del>-</del>                                               |    |                                         |    | · · · · · · · · · · · · · · · · · · ·         |                               |             |
| Debt Service                              |      |                                                              |    |                                         |    |                                               |                               |             |
| Principal                                 |      | - 1                                                          |    | * <del>-</del>                          |    |                                               |                               | - · ·       |
| Interest and other charges                |      |                                                              |    |                                         |    | <b>-</b> 14                                   |                               | -           |
| Payments to escrow agent                  |      |                                                              |    |                                         |    |                                               |                               |             |
| Capital outlay                            |      |                                                              |    |                                         |    | 55.070                                        |                               | 45,116      |
| Total Expenditures                        |      | 116,331                                                      |    | 215,406                                 |    | 55,673                                        |                               | 45,116      |
| Excess (deficiency) of+A88+A61+A61        |      |                                                              |    |                                         |    |                                               |                               |             |
| revenues over expenditures                |      |                                                              |    | -                                       |    | <u> </u>                                      |                               |             |
| OTHER FINANCING SOURCES (USES)            |      |                                                              |    |                                         |    |                                               |                               |             |
| Long-term debt issued                     |      | <b>-</b> ' .                                                 |    | <del>-</del>                            |    | • • • • • • • • • • • • • • • • • • •         |                               | -           |
| Capital leases issued                     |      |                                                              |    | · · · · · ·                             |    |                                               |                               | -           |
| Premium (discount) on bonds issued        |      |                                                              |    |                                         |    |                                               |                               | -           |
| Payments to refunded bond escrow agent    |      |                                                              |    | -                                       |    | -                                             |                               | -           |
| Transfers in                              |      | -                                                            |    | -                                       |    | - · · · · · · · · · · · · · · · · · · ·       |                               | -           |
| Transfers out                             |      | _                                                            |    |                                         |    | · · · · · · · · · · · · · · · · · · ·         |                               | <u> </u>    |
| Total other financing sources and uses    |      |                                                              |    |                                         |    | <u> </u>                                      |                               |             |
| Net change in fund balances               |      | <del>-</del>                                                 |    |                                         |    | <del>-</del>                                  |                               | · · · · •   |
| Fund balances - beginning, Restated       |      | -                                                            |    | <u> </u>                                |    |                                               |                               | <del></del> |
| Fund balances - ending                    | \$   | -                                                            | \$ | -                                       | \$ | -                                             | \$                            |             |

|                                                               | CJD City of Laredo<br>Financial Task Force |    | CJD City of Laredo<br>Multi- Agency<br>Narcotics Task Force |    | U.S. Department Of<br>Justice - C.O.P.S. In<br>School Program |    | U.S. Department Of<br>Justice-Local Law<br>Enforcement Block<br>Grant |  |
|---------------------------------------------------------------|--------------------------------------------|----|-------------------------------------------------------------|----|---------------------------------------------------------------|----|-----------------------------------------------------------------------|--|
| REVENUES                                                      |                                            |    |                                                             |    |                                                               |    |                                                                       |  |
| Property Taxes                                                | \$<br>a - 1 1                              | \$ | · · · · · · · · · · · · · · · · · · ·                       | \$ | <u> </u>                                                      | \$ | -                                                                     |  |
| Sales and miscellaneous taxes                                 |                                            |    | ·                                                           |    | · · · · · · · · · · · · · · · ·                               |    |                                                                       |  |
| Fees and fines                                                |                                            |    |                                                             |    | <u>-</u> 1                                                    |    | -                                                                     |  |
| Intergovernmental                                             | 249,606                                    |    | 310,122                                                     |    | 233,677                                                       |    | 61,794                                                                |  |
| Charges for services                                          | <u>-</u>                                   |    | -                                                           |    |                                                               |    | -                                                                     |  |
| Investment earnings                                           | -                                          |    | <del>-</del>                                                |    |                                                               |    | <b>-</b>                                                              |  |
| Miscellaneous                                                 | · · · · · · · · · · · · · · · · · · ·      |    |                                                             |    |                                                               |    | -                                                                     |  |
| Grant matching                                                | 12,084                                     |    | 105,611                                                     |    | 9,667                                                         |    | 6,866                                                                 |  |
| Total revenues                                                | <br>261,690                                |    | 415,733                                                     |    | 243,344                                                       |    | 68,660                                                                |  |
| EXPENDITURES                                                  |                                            |    |                                                             |    |                                                               |    |                                                                       |  |
| Current:                                                      |                                            |    |                                                             |    |                                                               |    |                                                                       |  |
| General government                                            | •                                          |    | -                                                           |    | · · · · · · -                                                 |    | -                                                                     |  |
| Public safety                                                 | 270,560                                    |    | 415,733                                                     |    | 243,344                                                       |    | 68,660                                                                |  |
| Justice system                                                | -                                          |    | -                                                           |    | <u>-</u>                                                      |    | -                                                                     |  |
| Health and human services                                     | · •                                        |    | <u> </u>                                                    |    | -                                                             |    | -                                                                     |  |
| Infrastructure and environmental services                     | _                                          |    |                                                             |    |                                                               |    | · -                                                                   |  |
| Corrections and rehabilitation                                | _                                          |    | <u>.</u>                                                    |    |                                                               |    | -                                                                     |  |
| Community and economic development                            | -                                          |    | _                                                           |    | <u>-</u>                                                      |    |                                                                       |  |
| Debt Service                                                  |                                            |    |                                                             |    |                                                               |    |                                                                       |  |
| Principal                                                     |                                            |    |                                                             |    | <u>.</u>                                                      |    | _                                                                     |  |
| Interest and other charges                                    | _                                          |    | * -                                                         |    |                                                               |    | · _                                                                   |  |
| Payments to escrow agent                                      |                                            |    |                                                             |    |                                                               |    |                                                                       |  |
| ,                                                             | <u>-</u>                                   |    | ·                                                           |    | _                                                             |    |                                                                       |  |
| Capital outlay                                                | <br>270,560                                |    | 415,733                                                     |    | 243,344                                                       |    | 68,660                                                                |  |
| Total Expenditures                                            | 270,300                                    |    | 110,700                                                     |    |                                                               |    |                                                                       |  |
| Excess (deficiency) of+A88+A61+A61 revenues over expenditures | (8,870)                                    |    |                                                             |    | . *                                                           |    | -                                                                     |  |
| revenues over expenditures                                    | <br>(0,070)                                |    |                                                             |    |                                                               |    |                                                                       |  |
| OTHER FINANCING SOURCES (USES)                                |                                            |    |                                                             |    |                                                               |    |                                                                       |  |
| Long-term debt issued                                         | <u>-</u> `.                                |    | -                                                           |    | ·                                                             |    | -                                                                     |  |
| Capital leases issued                                         | · ·                                        |    | ·                                                           |    | ,                                                             |    | -                                                                     |  |
| Premium (discount) on bonds issued                            |                                            |    |                                                             |    |                                                               |    | -,                                                                    |  |
| Payments to refunded bond escrow agent                        | ar e 💂                                     |    | <b>-</b>                                                    |    | -                                                             |    |                                                                       |  |
| Transfers in                                                  | 8,870                                      |    | -                                                           |    |                                                               |    | -                                                                     |  |
| Transfers out                                                 | · -                                        |    | -                                                           |    | ** × <u>-</u> *                                               |    | -                                                                     |  |
| Total other financing sources and uses                        | 8,870                                      |    | -                                                           |    | -                                                             |    |                                                                       |  |
| Net change in fund balances                                   | <br>                                       |    | -                                                           | -  | -                                                             |    | _                                                                     |  |
| Fund balances - beginning, Restated                           |                                            |    | -                                                           |    | <u> </u>                                                      | -  | · <u>-</u>                                                            |  |
| Fund balances - ending                                        | \$                                         | \$ | -                                                           | \$ | -                                                             | \$ | _                                                                     |  |

| Perput   Pares   S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                       | U.S. Department Of Justice-Local Law Enforcement Block Grant U.S. Department Justice - C.O Universal Hi Program |        | e - C.O.P.S.<br>rsal Hiring           | P.S. Welfare Emergency<br>ing Food And Shelter |    |                   | Public Transportation<br>For Non Urbanized<br>Areas |              |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------|--------|---------------------------------------|------------------------------------------------|----|-------------------|-----------------------------------------------------|--------------|--|
| Froperty Taxes Fees and fines Fees and fines Fees and fines Fees and fines Intergovernmental Fees and fines Fees and Fee | REVENUES                              |                                                                                                                 |        |                                       |                                                |    |                   | •                                                   |              |  |
| Fees and fines                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Property Taxes                        | \$                                                                                                              | -      | \$                                    | -                                              | \$ | -                 | \$                                                  | -            |  |
| Intergovernmental   71,848   13,440   21,740   624,536   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   |                                       |                                                                                                                 | -      |                                       | <u>-</u>                                       |    | -                 |                                                     | <b>-</b>     |  |
| The propose in the late   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260   119,260    | Fees and fines                        |                                                                                                                 | -      |                                       | <u>-</u> '                                     |    |                   |                                                     | 004.530      |  |
| Investment earnings 144                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Intergovernmental                     |                                                                                                                 | 71,848 |                                       | 13,440                                         |    | 21,740            |                                                     | · ·          |  |
| 1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,060   1,06   | Charges for services                  |                                                                                                                 | -      |                                       |                                                |    | =                 |                                                     | 119,260      |  |
| Total revenues   7,983   22,000   - 116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000   116,000    | Investment earnings                   |                                                                                                                 | 144    |                                       | -                                              |    | <del>.</del><br>: |                                                     | -            |  |
| Page      | Miscellaneous                         |                                                                                                                 | -      |                                       |                                                |    | -                 |                                                     |              |  |
| EXPENDITURES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Grant matching                        |                                                                                                                 |        |                                       |                                                |    |                   |                                                     |              |  |
| Current:   General government   General governmen   | Total revenues                        |                                                                                                                 | 79,975 |                                       | 35,440                                         |    | 21,740            |                                                     | 860,856      |  |
| Current:   General government   General governmen   | EVENDITURES                           |                                                                                                                 |        |                                       |                                                |    |                   |                                                     |              |  |
| Public safety   12,675   35,440                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                                                                                                 |        |                                       |                                                |    |                   |                                                     |              |  |
| Public safety   12,675   35,440                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                                                                                                 | _      |                                       |                                                |    | -                 |                                                     | -            |  |
| Sustice system                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |                                                                                                                 | 12 675 |                                       | 35 440                                         |    | · .               |                                                     |              |  |
| Health and human services Infrastructure and environmental services Corrections and rehabilitation Community and economic development Debt Service Principal Interest and other charges Payments to escrow agent Capital outlay Total Expenditures Total Capital leases issued Total Capital leases issued Total Capital leases issued Total other financing sources and uses Fund balances Total other financing sources and uses Fund balances - beginning, Restated Total Capital Expenditures Total Capital Expenditures Total Other Financing sources and uses Fund balances - beginning, Restated Total Capital Expenditures Total C |                                       |                                                                                                                 | 12,075 |                                       | -                                              |    | -                 |                                                     | -            |  |
| Infrastructure and environmental services  Corrections and rehabilitation  Community and economic development  Debt Service  Principal  Interest and other charges  Payments to escrow agent  Capital outlay  Total Expenditures  Total Expenditures  OTHER FINANCING SOURCES (USES)  Long-term debt issued  Capital leases issued  Premium (discount) on bonds issued  Premium (discount) on bonds issued  Prayments to refunded bond escrow agent  Transfers out  Total Capital outlay  Total Expenditures  Total Expenditures  Transfers out  Total Expenditures  Total Expenditure |                                       |                                                                                                                 | _      |                                       | _                                              |    | 21.740            |                                                     | _            |  |
| Corrections and rehabilitation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |                                                                                                                 | _      |                                       |                                                |    | _                 |                                                     | 842,288      |  |
| Community and economic development   -   -   -   -   -   -   -   -   -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                       |                                                                                                                 | -      |                                       | · -                                            |    | -                 |                                                     | -            |  |
| Debt Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                       |                                                                                                                 |        |                                       | _                                              |    |                   |                                                     | -            |  |
| Principal<br>Interest and other charges         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                       |                                                                                                                 |        |                                       |                                                |    |                   |                                                     |              |  |
| Interest and other charges   Payments to escrow agent   Capital outlay   67,300   -   -   58,123     Total Expenditures   79,975   35,440   21,740   900,411     Excess (deficiency) of+A88+A61+A61     -   -   -   (39,555)     Cother Financing Sources (USES)     -   -   -   -       Long-term debt issued   -   -   -   -   -     Capital leases issued   -   -   -   -     Premium (discount) on bonds issued   -   -   -     Payments to refunded bond escrow agent   -   -   -     Transfers in   -   -   -     Transfers out   -   -   -     Total other financing sources and uses   -   -   -     Net change in fund balances   -   -   -     Fund balances - beginning, Restated   -   -   -     St. (2005)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                       |                                                                                                                 |        |                                       | _                                              |    | _                 |                                                     | -            |  |
| Payments to escrow agent         67,300         -         -         58,123           Total Expenditures         79,975         35,440         21,740         900,411           Excess (deficiency) of+A88+A61+A61 revenues over expenditures         -         -         -         -         (39,555)           OTHER FINANCING SOURCES (USES)           Long-term debt issued         -         -         -         -         -           Capital leases issued         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td< td=""><td></td><td></td><td>-</td><td></td><td>_</td><td></td><td>_</td><td></td><td>· _</td></td<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                       |                                                                                                                 | -      |                                       | _                                              |    | _                 |                                                     | · _          |  |
| Capital outlay         67,300         -         -         58,123           Total Expenditures         79,975         35,440         21,740         900,411           Excess (deficiency) of+A88+A61+A61 revenues over expenditures         -         -         -         -         (39,555)           OTHER FINANCING SOURCES (USES)           Long-term debt issued         -         -         -         -         -           Capital leases issued         -         -         -         -         -         -           Premium (discount) on bonds issued         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                       |                                                                                                                 |        |                                       |                                                |    |                   |                                                     |              |  |
| Capital outlay         67,500         35,440         21,740         900,411           Excess (deficiency) of+A88+A61+A61 revenues over expenditures         -         -         -         -         (39,555)           OTHER FINANCING SOURCES (USES)           Long-term debt issued         -         -         -         -         -           Capital leases issued         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <t< td=""><td></td><td></td><td>67 200</td><td></td><td></td><td></td><td>· _</td><td></td><td>58.123</td></t<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                       |                                                                                                                 | 67 200 |                                       |                                                |    | · _               |                                                     | 58.123       |  |
| Excess (deficiency) of+A88+A61+A61 revenues over expenditures  (39,555)  OTHER FINANCING SOURCES (USES)  Long-term debt issued                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |                                                                                                                 |        |                                       | 35.440                                         |    | 21 740            |                                                     |              |  |
| revenues over expenditures (39,555)  OTHER FINANCING SOURCES (USES)  Long-term debt issued                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | •                                     |                                                                                                                 | 79,975 |                                       | 33,440                                         |    | 21,710            |                                                     |              |  |
| Long-term debt issued         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | •                                     |                                                                                                                 | · -    | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |                                                |    | -                 |                                                     | (39,555)     |  |
| Long-term debt issued       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | OTHER FINANCING SOURCES (USES)        |                                                                                                                 |        |                                       |                                                |    |                   |                                                     |              |  |
| Capital leases issued         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                                                                                                 |        |                                       | -                                              |    | -                 |                                                     | -            |  |
| Premium (discount) on bonds issued Payments to refunded bond escrow agent Transfers in Transfers out Total other financing sources and uses Net change in fund balances Fund balances - beginning, Restated                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | =                                     |                                                                                                                 | -      |                                       | ·                                              |    | <del>-</del>      |                                                     | -            |  |
| Payments to refunded bond escrow agent         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                       |                                                                                                                 | -      |                                       | -                                              |    | · <u>-</u>        |                                                     | -            |  |
| Transfers in         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td></t<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                       |                                                                                                                 |        |                                       | -                                              |    | -                 |                                                     | -            |  |
| Transfers out                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | · · · · · · · · · · · · · · · · · · · |                                                                                                                 | _      |                                       | -                                              |    |                   |                                                     | <del>-</del> |  |
| Total other financing sources and uses  (39,555)  Net change in fund balances  Fund balances - beginning, Restated  33,587                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                       |                                                                                                                 | - '    |                                       | -                                              |    | <u>-</u> -        |                                                     | <u></u>      |  |
| Net change in fund balances (39,555) Fund balances - beginning, Restated (5,082)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                       |                                                                                                                 | -      |                                       | -                                              |    | -                 |                                                     | -            |  |
| Fund balances - beginning, Restated 33,587                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | _                                     |                                                                                                                 | -      |                                       |                                                |    | -                 |                                                     | (39,555)     |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | •                                     |                                                                                                                 | _      |                                       | , <b>-</b>                                     |    | <del>-</del>      |                                                     |              |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       | \$                                                                                                              | -      | \$                                    | -                                              | \$ |                   | \$                                                  | (5,968)      |  |

|                                                                          | U.S. Department of<br>Labor Employment<br>And Training<br>Administration | U.S. Treasury Dept. Bureau of Alcohol, Tobacco, & Firearms Gang Resistance & Education And Training Program (G.R.E.A.T) | CJAD Community<br>Corrections             | CJAD Day Reporting<br>Center                        |  |
|--------------------------------------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------------------------|--|
| REVENUES                                                                 |                                                                          | <b>r</b>                                                                                                                | . <b>S</b>                                | \$ -                                                |  |
| Property Taxes                                                           | \$ -                                                                     | <b>\$</b>                                                                                                               |                                           | - • • • • • • • • • • • • • • • • • • •             |  |
| Sales and miscellaneous taxes                                            | · · · · · · · · · · · · · · · · · · ·                                    |                                                                                                                         |                                           |                                                     |  |
| Fees and fines                                                           | 73,451                                                                   | 39,051                                                                                                                  | 385,056                                   | 87,846                                              |  |
| Intergovernmental Charges for services                                   | 70,401                                                                   | -                                                                                                                       |                                           | og de free gegen fan 'e ee                          |  |
| Investment earnings                                                      |                                                                          | • · · · · · · · · · · · · · · · · · · ·                                                                                 | ida da d | · · · · · · · · · · · · · · · · · · ·               |  |
| Miscellaneous                                                            | •                                                                        | -                                                                                                                       | 195,820                                   | ing a samula sa |  |
| Grant matching                                                           | 18,737                                                                   | g a significant ( <del>.</del>                                                                                          |                                           |                                                     |  |
| Total revenues                                                           | 92,188                                                                   | 39,051                                                                                                                  | 580,876                                   | 87,846                                              |  |
| EXPENDITURES                                                             |                                                                          |                                                                                                                         |                                           |                                                     |  |
| Current:                                                                 |                                                                          |                                                                                                                         |                                           |                                                     |  |
| General government                                                       | • • • • • • • • • • • • • • • • • • •                                    | 20.054                                                                                                                  |                                           |                                                     |  |
| Public safety                                                            |                                                                          | 39,051                                                                                                                  |                                           |                                                     |  |
| Justice system                                                           | 00.400                                                                   | 1 <del>-</del>                                                                                                          |                                           |                                                     |  |
| Health and human services                                                | 92,188                                                                   | · · · · · · · · · · · · · · · · · · ·                                                                                   |                                           |                                                     |  |
| intrastructure and environmental services Corrections and rehabilitation |                                                                          |                                                                                                                         | 790,859                                   | 172,602                                             |  |
|                                                                          |                                                                          | -                                                                                                                       | -                                         | · ·                                                 |  |
| Community and economic development  Debt Service                         |                                                                          |                                                                                                                         |                                           |                                                     |  |
| Principal                                                                |                                                                          | - 14 <u>-</u>                                                                                                           |                                           |                                                     |  |
| Interest and other charges                                               | -                                                                        | -                                                                                                                       |                                           | - ·                                                 |  |
| Payments to escrow agent                                                 |                                                                          |                                                                                                                         |                                           |                                                     |  |
| Capital outlay                                                           | •                                                                        | 1                                                                                                                       |                                           |                                                     |  |
| Total Expenditures                                                       | 92,188                                                                   | 39,051                                                                                                                  | 790,859                                   | 172,602                                             |  |
| Excess (deficiency) of+A88+A61+A61                                       |                                                                          |                                                                                                                         |                                           |                                                     |  |
| revenues over expenditures                                               | _                                                                        |                                                                                                                         | (209,983)                                 | (84,756)                                            |  |
| OTHER FINANCING COURCES (USES)                                           |                                                                          |                                                                                                                         |                                           |                                                     |  |
| OTHER FINANCING SOURCES (USES)                                           |                                                                          |                                                                                                                         |                                           |                                                     |  |
| Long-term debt issued Capital leases issued                              |                                                                          |                                                                                                                         |                                           | -                                                   |  |
| Premium (discount) on bonds issued                                       | _                                                                        | ·<br>-                                                                                                                  |                                           | · ·_                                                |  |
| Payments to refunded bond escrow agent                                   | en e                                 | • ·                                                                                                                     | <u> </u>                                  |                                                     |  |
| Transfers in                                                             |                                                                          | -                                                                                                                       | 168,278                                   | 29,206                                              |  |
| Transfers out                                                            | -<br>-                                                                   |                                                                                                                         |                                           | 1                                                   |  |
| Total other financing sources and uses                                   | -                                                                        | -                                                                                                                       | 168,278                                   | 29,206                                              |  |
| Net change in fund balances                                              | _                                                                        | -                                                                                                                       | (41,705)                                  | (55,550)                                            |  |
| Fund balances - beginning, Restated                                      | <u> </u>                                                                 | <u>-</u>                                                                                                                | 41,707                                    | 55,550                                              |  |
| Fund balances - ending                                                   | \$ -                                                                     | \$ -                                                                                                                    | \$ 2                                      | \$ -                                                |  |

|                                           | CJAD Residential Treatment Center                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                          |                                         | CJAD Mentally<br>Impaired Caseload      |  |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------------------|-----------------------------------------|--|
| REVENUES                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |                                         | •                                       |  |
| Property Taxes                            | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ -                                     | \$ -                                    | \$                                      |  |
| Sales and miscellaneous taxes             | · Maria de la companya del companya de la companya del companya de la companya de | •<br>•                                   | -                                       | •<br>-                                  |  |
| Fees and fines                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                        | 400.045                                 | -<br>                                   |  |
| Intergovernmental                         | 872,233                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 877,434                                  | 188,015                                 | 57,656                                  |  |
| Charges for services                      | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <u>.</u>                                 | . · · · · · · · · · · · · · · · · · · · | • .                                     |  |
| Investment earnings                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 16,118                                   | • • • • • • • • • • • • • • • • • • •   | · · · · · · · · · · · · · · · · · · ·   |  |
| Miscellaneous                             | 90,346                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 755,319                                  | •                                       | ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;   |  |
| Grant matching                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                        |                                         | 57.050                                  |  |
| Total revenues                            | 962,579                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1,648,871                                | 188,015                                 | 57,656                                  |  |
| EXPENDITURES                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |                                         |                                         |  |
| Current:                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |                                         |                                         |  |
| General government                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |                                         | -                                       |  |
| Public safety                             | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                          |                                         |                                         |  |
| Justice system                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                        | -                                       | <del>-</del>                            |  |
| Health and human services                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | - 1                                      | · · · · · · · · · · · · · · · · · · ·   |                                         |  |
| Infrastructure and environmental services |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | - ·                                      | • • • • • • • • • • • • • • • • • • •   | ·                                       |  |
| Corrections and rehabilitation            | 985,292                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1,167,521                                | 159,932                                 | 54,581                                  |  |
| Community and economic development        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |                                         | · · · · · · · · · · · · · · · · · · ·   |  |
| Debt Service                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |                                         |                                         |  |
| Principal                                 | - · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                          | -                                       | -                                       |  |
| Interest and other charges                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <del>-</del>                             | -                                       | •                                       |  |
| Payments to escrow agent                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |                                         |                                         |  |
| Capital outlay                            | <del>-</del> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                          |                                         | . <u> </u>                              |  |
| Total Expenditures                        | 985,292                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1,167,521                                | 159,932                                 | 54,581                                  |  |
| Excess (deficiency) of+A88+A61+A61        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |                                         |                                         |  |
| revenues over expenditures                | (22,713)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 481,350                                  | 28,083                                  | 3,075                                   |  |
| OTHER FINANCING SOURCES (USES)            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |                                         |                                         |  |
| Long-term debt issued                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          | · -                                     | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 |  |
| Capital leases issued                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |                                         | <u>-</u>                                |  |
| Premium (discount) on bonds issued        | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                          |                                         | <u>-</u> -                              |  |
| Payments to refunded bond escrow agent    | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | en e | · •                                     | •                                       |  |
| Transfers in                              | 22,713                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                          | <u>-</u>                                | · · · · · · · · · · · · · · · · · · ·   |  |
| Transfers out                             | ,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | (216,961)                                |                                         | (3,236)                                 |  |
| Total other financing sources and uses    | 22,713                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | (216,961)                                | _                                       | (3,236)                                 |  |
| Net change in fund balances               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 264,389                                  | 28,083                                  | (161)                                   |  |
| Fund balances - beginning, Restated       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 150,470                                  |                                         | 1,782                                   |  |
| Fund balances - ending                    | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ 414,859                               | \$ 28,083                               | \$ 1,621                                |  |

|                                           | System Benefit                           | Vertex Targeted Opportunities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | TJPC Border Project                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | TJPC Community Corrections                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |
|-------------------------------------------|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------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| REVENUES                                  |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| Property Taxes                            | \$ -                                     | <b>-</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | - 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| Sales and miscellaneous taxes             | - 1                                      | • • • • • • • • • • • • • • • • • • •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| Fees and fines                            |                                          | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        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| Intergovernmental                         | 256,780                                  | 108,281                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         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| Charges for services                      | <del>-</del>                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| Investment earnings                       | -                                        | 2,446                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| Miscellaneous                             |                                          | ing the second s |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 40.000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| Grant matching                            |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| Total revenues                            | 256,780                                  | 110,727                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         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| General government Public safety          | <u> </u>                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| Justice system                            |                                          | 9,735                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| Health and human services                 | 256,195                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | g - 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| Infrastructure and environmental services | 200,100                                  | n de la companya de   | in in the second se                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | orani di manana ana ana ana ana ana ana ana ana                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Corrections and rehabilitation            |                                          | <u>ن</u> - المراجع ا                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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| Community and economic development        | · · · · · · · · · · · · · · · · · · ·    | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | e de la companya de |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Debt Service                              |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| Principal                                 |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | in the second of |  |
| Interest and other charges                |                                          | **************************************                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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| Payments to escrow agent                  |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| Capital outlay                            |                                          | - ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             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| Total Expenditures                        | 256,195                                  | 9,735                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| Excess (deficiency) of+A88+A61+A61        |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| revenues over expenditures                | 585                                      | 100,992                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         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| OTHER FINANCING SOURCES (USES)            |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| Long-term debt issued                     | - "                                      | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        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| Capital leases issued                     | 5. · · · · · · · · · · · · · · · · · · · | <sup>™</sup> × <del>-</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     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| Premium (discount) on bonds issued        |                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| Payments to refunded bond escrow agent    | . 1 N N N € - 1                          | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |
| Transfers in                              | · · · · · · · · · · · · · · · · · · ·    | <del>-</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | - 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| Transfers out                             | ·-                                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | - 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| Total other financing sources and uses    | -                                        | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | - 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| Net change in fund balances               | 585                                      | 100,992                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  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                                                                                                                                                                                   | <u>-</u> 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |
| Fund balances - beginning, Restated       | (585)                                    | 146,798                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <u> </u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | - 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| Fund balances - ending                    | \$ -                                     | \$ 247,790                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |

|                                           |                                         |                                                                                                                | TJPC Juvenile<br>Officers' Salary        | TJPC New Progress                                                                                             |  |
|-------------------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------|------------------------------------------|---------------------------------------------------------------------------------------------------------------|--|
|                                           | TJPC State Aid                          | TJPC JJAEP                                                                                                     | Supplement                               | Sanction                                                                                                      |  |
| REVENUES                                  |                                         |                                                                                                                |                                          |                                                                                                               |  |
| Property Taxes                            | \$ -                                    | \$ -                                                                                                           | \$ -                                     | \$                                                                                                            |  |
| Sales and miscellaneous taxes             | · · · · · · · · · · · · · · · · · · ·   | entre en | en e | <del>-</del>                                                                                                  |  |
| Fees and fines                            |                                         |                                                                                                                | <u>-</u> 1                               |                                                                                                               |  |
| Intergovernmental                         | 418,881                                 | 736,148                                                                                                        | 98,788                                   | 2,585                                                                                                         |  |
| Charges for services                      | <b>-</b>                                | 549,762                                                                                                        |                                          | • · · · · · · · · · · · · · · · · · · ·                                                                       |  |
| Investment earnings                       |                                         | 6,067                                                                                                          | en e |                                                                                                               |  |
| Miscellaneous                             | • · · · · · · · · · · · · · · · · · · · | 100,000                                                                                                        | -                                        | · .                                                                                                           |  |
| Grant matching                            | 114,725                                 | -                                                                                                              |                                          |                                                                                                               |  |
| Total revenues                            | 533,606                                 | 1,391,977                                                                                                      | 98,788                                   | 2,585                                                                                                         |  |
| EXPENDITURES                              |                                         |                                                                                                                |                                          |                                                                                                               |  |
| Current:                                  |                                         |                                                                                                                |                                          |                                                                                                               |  |
| General government                        | - ·                                     | -                                                                                                              |                                          | -                                                                                                             |  |
| Public safety                             | <u>-</u>                                | . · · · · · · · · · · · · · · · · · · ·                                                                        |                                          | · · ·                                                                                                         |  |
| Justice system                            | 533,606                                 | 1,045,409                                                                                                      | 98,788                                   | 2,585                                                                                                         |  |
| Health and human services                 | -                                       | -                                                                                                              |                                          |                                                                                                               |  |
| Infrastructure and environmental services |                                         | •                                                                                                              |                                          | <u>-</u> '                                                                                                    |  |
| Corrections and rehabilitation            |                                         | -                                                                                                              |                                          | · ·                                                                                                           |  |
| Community and economic development        | •                                       |                                                                                                                |                                          | •                                                                                                             |  |
| Debt Service                              |                                         |                                                                                                                |                                          |                                                                                                               |  |
| Principal                                 | ·                                       | 49,604                                                                                                         | <del>-</del>                             | -                                                                                                             |  |
| Interest and other charges                |                                         | 3,130                                                                                                          |                                          |                                                                                                               |  |
| Payments to escrow agent                  |                                         |                                                                                                                |                                          |                                                                                                               |  |
| Capital outlay                            |                                         | 41,937                                                                                                         | <u> </u>                                 | <u> </u>                                                                                                      |  |
| Total Expenditures                        | 533,606                                 | 1,140,080                                                                                                      | 98,788                                   | 2,585                                                                                                         |  |
| Excess (deficiency) of+A88+A61+A61        |                                         |                                                                                                                |                                          |                                                                                                               |  |
| revenues over expenditures                |                                         | 251,897                                                                                                        |                                          | -                                                                                                             |  |
| OTHER FINANCING SOURCES (USES)            |                                         |                                                                                                                |                                          |                                                                                                               |  |
| Long-term debt issued                     |                                         |                                                                                                                |                                          |                                                                                                               |  |
| Capital leases issued                     | <u>-</u>                                | 41,150                                                                                                         |                                          | -                                                                                                             |  |
| Premium (discount) on bonds issued        |                                         |                                                                                                                |                                          | e de la companya de |  |
| Payments to refunded bond escrow agent    |                                         | -                                                                                                              | - ·                                      | -                                                                                                             |  |
| Transfers in                              | • • • • • • • • • • • • • • • • • • •   |                                                                                                                | · · · · · · · · · · · · · · · · · · ·    |                                                                                                               |  |
| Transfers out                             | <u>-</u> ·                              | <u>-</u>                                                                                                       |                                          |                                                                                                               |  |
| Total other financing sources and uses    | -                                       | 41,150                                                                                                         | -                                        | -                                                                                                             |  |
| Net change in fund balances               | -                                       | 293,048                                                                                                        | -                                        | •                                                                                                             |  |
| Fund balances - beginning, Restated       | -                                       | 322,624                                                                                                        | <u>.</u>                                 | <u> </u>                                                                                                      |  |
| Fund balances - ending                    | \$ -                                    | \$ 615,672                                                                                                     | \$ -                                     | \$ -                                                                                                          |  |

|                                                                 | CJD City of Laredo<br>Auto Theft Task<br>Force                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | TWDB Highway 59<br>Facility Plan        | Texas Parks & Wildlife-Community Outdoor Outreach Program | CAA Emergency<br>Food & Shelter       |
|-----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------------------|---------------------------------------|
| REVENUES                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                           |                                       |
| Property Taxes                                                  | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ -                                    | \$                                                        | \$ -                                  |
| Sales and miscellaneous taxes                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <u>.</u>                                |                                                           |                                       |
| Fees and fines                                                  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | _ **                                    |                                                           |                                       |
| Intergovernmental                                               | 62,030                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 34,143                                  | 16,472                                                    | 51,688                                |
| Charges for services                                            | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | • · · · · · · · · · · · · · · · · · · · |                                                           |                                       |
| Investment earnings                                             | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                       |                                                           | -                                     |
| Miscellaneous                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 |                                                           |                                       |
| Grant matching                                                  | 39,832                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 42,307                                  | 2,896                                                     | 28,142                                |
| Total revenues                                                  | 101,862                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 76,450                                  | 19,368                                                    | 79,830                                |
| EVENDITUDES                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                           |                                       |
| EXPENDITURES                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                           |                                       |
| Current:                                                        | in the second of |                                         |                                                           | •                                     |
| General government                                              | 101,862                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                         |                                                           | •                                     |
| Public safety                                                   | 101,802                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                         |                                                           |                                       |
| Justice system                                                  | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 76,450                                  |                                                           | 78,270                                |
| Health and human services                                       | and the second s | 70,430                                  |                                                           | _                                     |
| Infrastructure and environmental services                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                           |                                       |
| Corrections and rehabilitation                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ——————————————————————————————————————  | 19,368                                                    | · · · · · · · · · · · · · · · · · · · |
| Community and economic development                              | -<br>-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                         | 19,500                                                    |                                       |
| Debt Service                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                           | _                                     |
| Principal                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | . <del>-</del>                          |                                                           |                                       |
| Interest and other charges                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         | -                                                         |                                       |
| Payments to escrow agent                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                           | _                                     |
| Capital outlay                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 70.450                                  | 19,368                                                    | 78,270                                |
| Total Expenditures                                              | 101,862                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 76,450                                  | 19,366                                                    | 10,210                                |
| Excess (deficiency) of+A88+A61+A61                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                           | 1,560                                 |
| revenues over expenditures                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                           | 1,000                                 |
| OTHER FINANCING SOURCES (USES)                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                           |                                       |
| Long-term debt issued                                           | <u>.</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                         |                                                           | · ,                                   |
| Capital leases issued                                           | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | and the second of the second            |                                                           | -                                     |
| Premium (discount) on bonds issued                              | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <u>-</u>                                | - 1                                                       | · · · · · · · · · · · · · · · · · · · |
| Payments to refunded bond escrow agent                          | _                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                         |                                                           | · •                                   |
| Transfers in                                                    | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | ·                                       | • ************************************                    | · · · · · · · · · · · · · · · · · · · |
| Transfers out                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                       | <u>-</u>                                                  | · •                                   |
| Total other financing sources and uses                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                       |                                                           | -                                     |
|                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                           | 1,560                                 |
| Net change in fund balances Fund balances - beginning, Restated | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                         |                                                           |                                       |
| Fund balances - beginning, Restated Fund balances - ending      | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ -                                    | \$ -                                                      | \$ 1,560                              |
| i una balances - chaing                                         | Ψ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                         | <u> </u>                                                  |                                       |

Continued

|                                                             | State Comptroller's Office Senate Bill 55 Statewide Tabacco Education & Prevention | State Comptroller's<br>Office Law<br>Enforcement | State Comptroller's<br>Office 49th District<br>Court                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Office Of The<br>Attorney General<br>Contract # 00-<br>03847.A2 |  |
|-------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|--|
| REVENUES                                                    |                                                                                    | •                                                | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ -                                                            |  |
| Property Taxes                                              | \$ -                                                                               | <b>-</b>                                         | Ψ <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Ψ _                                                             |  |
| Sales and miscellaneous taxes                               | · · · · · · · · · · · · · · · · · · ·                                              | •                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                 |  |
| Fees and fines                                              | -                                                                                  | - 04.504                                         | -<br>45,933                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 7,121                                                           |  |
| Intergovernmental                                           | 8,218                                                                              | 24,501                                           | 40,933                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 7,121                                                           |  |
| Charges for services                                        |                                                                                    | •                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | •                                                               |  |
| Investment earnings                                         | -                                                                                  | -                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                 |  |
| Miscellaneous                                               | • • • • • • • • • • • • • • • • • • •                                              | · ·                                              | <u>.</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                 |  |
| Grant matching                                              |                                                                                    |                                                  | - 45.000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 7,121                                                           |  |
| Total revenues                                              | 8,218                                                                              | 24,501                                           | 45,933                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 7,121                                                           |  |
| EXPENDITURES                                                |                                                                                    |                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                 |  |
| Current:                                                    |                                                                                    |                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                 |  |
| General government                                          |                                                                                    | <u>-</u> *                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                 |  |
| Public safety                                               | 8,218                                                                              | 23,200                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                 |  |
| Justice system                                              | <del>-</del>                                                                       | · · · · · · · · · · · · · · · · · · ·            | 24,771                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                 |  |
| Health and human services                                   | <del>-</del>                                                                       | <u>-</u>                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                 |  |
| Infrastructure and environmental services                   | ·                                                                                  | •                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | • · · · · · · · · · · · · · · · · · · ·                         |  |
| Corrections and rehabilitation                              | -                                                                                  |                                                  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <u>-</u>                                                        |  |
| Community and economic development                          | -                                                                                  |                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                                               |  |
| Debt Service                                                |                                                                                    |                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                 |  |
| Principal                                                   |                                                                                    | * <b>-</b>                                       | , and the second of the second |                                                                 |  |
| Interest and other charges                                  | <b>-</b>                                                                           | <del>-</del>                                     | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | · · · · · · · · · · · · · · · · · · ·                           |  |
| Payments to escrow agent                                    |                                                                                    |                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                 |  |
| Capital outlay                                              | <u>-</u>                                                                           |                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ·                                                               |  |
| Total Expenditures                                          | 8,218                                                                              | 23,200                                           | 24,771                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                 |  |
| Excess (deficiency) of+A88+A61+A61                          |                                                                                    |                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                 |  |
| revenues over expenditures                                  | _                                                                                  | 1,301                                            | 21,162                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 7,121                                                           |  |
| OTHER FINANCING SOURCES (USES)                              |                                                                                    |                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                 |  |
| Long-term debt issued                                       | <u>-</u> -                                                                         | - ·                                              | * · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | · .                                                             |  |
| Capital leases issued                                       |                                                                                    | ** * <u>-</u>                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                                               |  |
| Premium (discount) on bonds issued                          | - · ·                                                                              | -                                                | - · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | · · · · · · · · · · · · · · · · · · ·                           |  |
| Payments to refunded bond escrow agent                      | en e                                           | -                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <u>-</u>                                                        |  |
| Transfers in                                                | -                                                                                  | · · · · · · · · · · · · · · · · · · ·            | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                                               |  |
| Transfers out                                               | : <del>-</del> '                                                                   | -                                                | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | _                                                               |  |
| Total other financing sources and uses                      | -                                                                                  | -                                                | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                                               |  |
| Net change in fund balances                                 | -                                                                                  | 1,301                                            | 21,162                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 7,121                                                           |  |
| Fund balances - beginning, Restated                         | _                                                                                  | 12,244                                           | 30,523                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 48,562                                                          |  |
| Fund balances - beginning, Restated  Fund balances - ending | \$ -                                                                               | \$ 13,545                                        | \$ 51,685                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ 55,683                                                       |  |
| i una balances : chang                                      | Ψ                                                                                  | Ţ 10,010                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                 |  |

|                                           | Webb County Sheriff<br>Jail Match/Patch<br>Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CJD Police Activity<br>League (Pal)     | CJD Mediation<br>Program                                                                                                                                                                                                         | Total-Nonmajor<br>Special Revenues<br>Funds |  |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|--|
| REVENUES                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         | •                                                                                                                                                                                                                                | \$ 288,166                                  |  |
| Property Taxes                            | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ -                                    | \$ -                                                                                                                                                                                                                             |                                             |  |
| Sales and miscellaneous taxes             | en e                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | • • • • • • • • • • • • • • • • • • •   | -                                                                                                                                                                                                                                | 362,359                                     |  |
| Fees and fines                            | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | -                                       | -                                                                                                                                                                                                                                | 2,373,167                                   |  |
| Intergovernmental                         | •***<br>•***                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 16,900                                  | 27,894                                                                                                                                                                                                                           | 9,595,073                                   |  |
| Charges for services                      | 1,932                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                         |                                                                                                                                                                                                                                  | 3,788,209                                   |  |
| Investment earnings                       | • • • • • • • • • • • • • • • • • • •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | - · · · · · · · · · · · · · · · · · · · | <u>,</u>                                                                                                                                                                                                                         | 48,208                                      |  |
| Miscellaneous                             | <del>-</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                         | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                            | 1,351,513                                   |  |
| Grant matching                            | <u> </u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 9,985                                   |                                                                                                                                                                                                                                  | 1,040,579                                   |  |
| Total revenues                            | 1,932                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 26,885                                  | 27,894                                                                                                                                                                                                                           | 18,847,274                                  |  |
| EXPENDITURES                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                                                                                                                                                                                                  |                                             |  |
| Current:                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                                                                                                                                                                                                  | 727,477                                     |  |
| General government                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 40.40=                                  | -                                                                                                                                                                                                                                | 1,865,442                                   |  |
| Public safety                             | <del>-</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 13,187                                  | 07.004                                                                                                                                                                                                                           | 2,900,694                                   |  |
| Justice system                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | - ·                                     | 27,894                                                                                                                                                                                                                           |                                             |  |
| Health and human services                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         | en e                                                                                                                                                                                         | 2,890,090                                   |  |
| Infrastructure and environmental services | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                         |                                                                                                                                                                                                                                  | 4,453,111<br>3,336,218                      |  |
| Corrections and rehabilitation            | 2,224                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>=</b>                                | in the state of the                                                                                                                   |                                             |  |
| Community and economic development        | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | •                                       | en de la companya de<br>La companya de la co | 587,643                                     |  |
| Debt Service                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                                                                                                                                                                                                  | -<br>CE 637                                 |  |
| Principal                                 | • • • • • • • • • • • • • • • • • • •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                         |                                                                                                                                                                                                                                  | 65,637                                      |  |
| Interest and other charges                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                       |                                                                                                                                                                                                                                  | 101,119                                     |  |
| Payments to escrow agent                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                                                                                                                                                                                                  | 4 206 052                                   |  |
| Capital outlay                            | <u> </u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                         |                                                                                                                                                                                                                                  | 1,286,852                                   |  |
| Total Expenditures                        | 2,224                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 13,187                                  | 27,894                                                                                                                                                                                                                           | 18,214,283                                  |  |
| Excess (deficiency) of+A88+A61+A61        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                                                                                                                                                                                                  | 632,004                                     |  |
| revenues over expenditures                | (292)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 13,698                                  |                                                                                                                                                                                                                                  | 632,991                                     |  |
| OTHER FINANCING SOURCES (USES)            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                                                                                                                                                                                                                  |                                             |  |
| Long-term debt issued                     | - 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | • · · · · · · · · · · · · · · · · · · · |                                                                                                                                                                                                                                  | 4 042 040                                   |  |
| Capital leases issued                     | in the second of | **************************************  |                                                                                                                                                                                                                                  | 1,013,240                                   |  |
| Premium (discount) on bonds issued        | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | • · · · · · · · · · · · · · · · · · · · |                                                                                                                                                                                                                                  |                                             |  |
| Payments to refunded bond escrow agent    | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | · · · · · · · · · · · · · · · · · · ·   | en e                                                                                                                                                                                         | -                                           |  |
| Transfers in                              | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | -                                       | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                            | 363,904                                     |  |
| Transfers out                             | _                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | _                                       |                                                                                                                                                                                                                                  | (844,002)                                   |  |
| Total other financing sources and uses    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                       | -                                                                                                                                                                                                                                | 533,142                                     |  |
| Net change in fund balances               | (292)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 13,698                                  |                                                                                                                                                                                                                                  | 1,166,133                                   |  |
| Fund balances - beginning, Restated       | 1,254                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | -                                       | -                                                                                                                                                                                                                                | 3,979,179                                   |  |
| Fund balances - ending                    | \$ 962                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 13,698                               | <u> </u>                                                                                                                                                                                                                         | \$ 5,145,312                                |  |

Concluded

# Webb County, Texas Webb County Clerk Archive Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                       |                                   | 2003              |                                                |                                      |
|-------------------------------------------------------|-----------------------------------|-------------------|------------------------------------------------|--------------------------------------|
|                                                       | Original and nal Budgeted Amounts | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
|                                                       |                                   |                   |                                                |                                      |
| REVENUE:                                              |                                   |                   |                                                |                                      |
| Fees Of Office:                                       |                                   |                   |                                                |                                      |
| County Clerk                                          | \$<br>30,000                      | 26,887            | (3,113)                                        | 34,523                               |
| Total Revenues                                        | \$<br>30,000                      | 26,887            | (3,113)                                        | 34,523                               |
| EXPENDITURES:                                         |                                   |                   |                                                |                                      |
| Current:                                              |                                   |                   |                                                |                                      |
| General Government:                                   |                                   |                   |                                                |                                      |
| Materials and Supplies                                | \$<br>25,000                      |                   | 25,000                                         |                                      |
| Total Expenditures                                    | \$<br>25,000                      |                   | 25,000                                         |                                      |
| •                                                     |                                   |                   |                                                |                                      |
| Excess(Deficiency) Of Revenue Over(Under)Expenditures | \$<br>5,000                       | 26,887            | 21,887                                         | 34,523                               |
| Fund Balances - Beginning                             | ·                                 | 37,102            |                                                | 2,579                                |
| Fund Balances - Ending                                | \$                                | 63,989            |                                                | 37,102                               |

## Webb County, Texas Hotel Motel Occupancy Tax Fund

|                                                          |     | Budgeted Ar<br>Original | nounts<br>Final | Actual<br>Amounts | Variance<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
|----------------------------------------------------------|-----|-------------------------|-----------------|-------------------|----------------------------------------------------|--------------------------------------|
|                                                          |     |                         |                 |                   |                                                    |                                      |
| REVENUES                                                 |     |                         | 375,000         | 362,359           | (12,641)                                           | 382,440                              |
| Taxes                                                    | \$  | 375,000<br>5,000        | 5,000           | 4,206             | (794)                                              | 5,767                                |
| Interest                                                 |     |                         | 380,000         | 366,565           | (13,435)                                           | 388,207                              |
| Total Revenues                                           | \$_ | 380,000                 | 380,000         |                   | (-2)                                               |                                      |
|                                                          |     |                         |                 |                   |                                                    |                                      |
| EXPENDITURES                                             |     |                         |                 |                   |                                                    |                                      |
| Current:                                                 |     |                         |                 |                   |                                                    |                                      |
| General Government:                                      |     |                         |                 |                   | 11.171                                             | 220 515                              |
| Third Party Contracts                                    | \$  | 354,000                 | 359,000         | 347,839           | 11,161                                             | 330,515                              |
| Total Expenditures                                       | \$  | 354,000                 | 359,000         | 347,839           | 11,161                                             | 330,515                              |
| D. Calanay) Of Payanya                                   |     |                         |                 |                   |                                                    |                                      |
| Excess (Deficiency) Of Revenue Over (Under) Expenditures |     | 26,000                  | 21,000          | 18,726            | (2,274)                                            | 57,692                               |
|                                                          |     |                         |                 |                   |                                                    |                                      |
| Other Financing Sources (Uses):                          | •   | (116,000)               | (116,000)       | (116,000)         |                                                    | (58,000)                             |
| Operating Transfers Out                                  | \$  | (116,000)               | (116,000)       | (116,000)         |                                                    | (58,000)                             |
| Total Other Financing Sources (Uses)                     | \$  | (110,000)               | (110,000)       | (110,000)         |                                                    |                                      |
| Special Item:                                            |     |                         |                 |                   |                                                    | 9,000                                |
| Proceeds from Sale of Capital Assets                     |     |                         |                 | (07.07.1)         | (2.274)                                            | 8,692                                |
| Net Change in Fund Balances                              | \$_ | (90,000)                | (95,000)        | (97,274)          | (2,274)                                            | 0,092                                |
| E Deleves Posinning                                      |     |                         |                 | 205,933           |                                                    | 197,241                              |
| Fund Balances - Beginning Fund Balances - Ending         |     |                         | \$              | 108,659           |                                                    | 205,933                              |

#### Webb County, Texas

# Webb County Records Management And Preservation Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                             |           | Budgeted A | Amounts<br>Final | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
|-------------------------------------------------------------|-----------|------------|------------------|-------------------|------------------------------------------------|--------------------------------------|
|                                                             |           | Original   | 1 11141          | Timounto          | (1118.111)                                     |                                      |
| REVENUES                                                    |           |            |                  |                   |                                                |                                      |
| Fees Of Office:                                             |           |            |                  | 0.156             | (224)                                          | 8,484                                |
| Basic Supervision                                           | \$        | 8,500      | 8,500            | 8,176             | (324)                                          | 360                                  |
| County Clerk                                                |           | 6,000      | 6,000            | 4,820             | (1,180)                                        |                                      |
| District Clerk                                              |           | 13,000     | 13,000           | 16,425            | 3,425                                          | 14,620                               |
| Total Revenues                                              | \$        | 27,500     | 27,500           | 29,421            | 1,921                                          | 23,464                               |
|                                                             |           |            |                  |                   |                                                |                                      |
| EXPENDITURES                                                |           |            |                  |                   |                                                |                                      |
| Current:                                                    |           |            |                  |                   |                                                |                                      |
| General Government:                                         |           |            | 154.505          | 153,515           | 1,080                                          | 158,138                              |
| Salaries And Fringe Benefits                                | \$        | 147,850    | 154,595          | 7,449             | 2                                              | 8,134                                |
| Records Management And Preservation                         | -         | 7,200      | 7,451            |                   | 1,082                                          | 166,273                              |
| Total Expenditures                                          | \$        | 155,050    | 162,046          | 160,964           | 1,082                                          | 100,273                              |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures |           | (127,550)  | (134,546)        | (131,543)         | 839                                            | (142,809)                            |
| Other Financing Sources (Uses):                             |           |            | 10.4.025         | 124 927           |                                                | 126,837                              |
| Operating Transfers In                                      | <b>\$</b> | 134,837    | 134,837          | 134,837           |                                                | 126,837                              |
| Total Other Financing Sources (Uses)                        | \$        | 134,837    | 134,837          | 134,837           |                                                | 120,037                              |
| Net Change in Fund Balances                                 | \$        | 7,287      | 291              | 3,294             | 839                                            | (15,972)                             |
| Fund Balances - Beginning                                   |           |            |                  | 4,304             |                                                | 20,276                               |
| Fund Balances - Beginning Fund Balances - Ending            |           |            | \$               | 7,598             |                                                | 4,304                                |

### Webb County, Texas

# Webb County Clerk Records Management And Preservation Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual September 30, 2003 with Comparative Figures for September 30, 2002

|                                                  |     |            |              | A-4-1     | Variance with Final Budget Positive | Total<br>Prior Year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------|-----|------------|--------------|-----------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                  |     | Budgeted A |              | Actual    |                                     | As Of 9/30/02                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                  | •   | Original   | <u>Final</u> | Amounts   | (Negative)                          | AS OI 9/30/02                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| REVENUES                                         |     |            |              |           |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Fees Of Office:                                  |     |            |              |           |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| County Clerk                                     | \$  | 185,000    | 193,000      | 186,486   | (6,514)                             | 186,065                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Total Revenues                                   | \$  | 185,000    | 193,000      | 186,486   | (6,514)                             | 186,065                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                                  |     |            |              |           |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| EXPENDITURES                                     |     |            |              |           |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Current:                                         |     |            |              |           |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| General Government:                              |     |            |              |           |                                     | on the second of |
| Salaries And Fringe Benefits                     | \$  | 47,232     | 51,433       | 51,429    | 4                                   | 44,375                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Records Management And Preservation              |     | 7,500      | 9,460        | 9,458     | 2                                   | 30,094                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Capital Outlay                                   |     |            |              |           |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Total Expenditures                               | \$_ | 54,732     | 60,893       | 60,888    | 5                                   | 74,469                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Excess(Deficiency) Of Revenue                    |     |            |              |           |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Over(Under)Expenditures                          |     | 130,268    | 132,107      | 125,598   | (6,509)                             | 111,596                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Other Financing Sources (Uses)                   |     |            |              |           |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Operating Transfers Out                          | \$  | (126,837)  | (134,837)    | (134,837) |                                     | (126,837)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Total Financing Sources (Uses)                   | \$  | (126,837)  | (134,837)    | (134,837) |                                     | (126,837)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Net Change in Fund Balances                      | \$_ | 3,431      | (2,730)      | (9,239)   | (6,509)                             | (15,241)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| D. I Dalamara, Parimeira                         |     |            |              | 12,054    |                                     | 27,295                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Fund Balances - Beginning Fund Balances - Ending |     |            | \$           | 2,815     |                                     | 12,054                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| rund Dalances - Ending                           |     |            | `=           |           |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

# Webb County, Texas Road And Bridge Fund Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                                                                          |               | Budgeted A                                                         | Amounts                                                            |                                                                    | T. C.                       |                                                                   |
|----------------------------------------------------------------------------------------------------------|---------------|--------------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------------------|
|                                                                                                          | _             | Original                                                           | Final                                                              | Actual<br>Amounts                                                  | Variance with Final Budget- Positive (Negative)                 | Total<br>Prior Year<br>As Of 9/30/02                              |
| Property Taxes Fees Fines And Forfeitures Intergovernmental Miscellaneous Total Revenues                 | \$<br>\$<br>= | 306,353<br>2,573,800<br>1,117,350<br>35,000<br>41,000<br>4,073,503 | 306,353<br>2,573,800<br>1,117,350<br>35,000<br>41,000<br>4,073,503 | 288,166<br>2,462,277<br>1,277,766<br>32,211<br>59,241<br>4,119,661 | (18,187)<br>(111,523)<br>160,416<br>(2,789)<br>18,241<br>46,158 | 261,160<br>2,180,652<br>634,154<br>33,813<br>127,354<br>3,237,133 |
| EXPENDITURES Infrastructure and Environmental Services Road And Bridge Capital Outlay Total Expenditures | \$ _          | 4,078,292                                                          | 3,980,070<br>984,908<br>4,964,978                                  | 3,610,823<br>984,908<br>4,595,731                                  | 369,247                                                         | 3,111,128<br>151,894<br>3,263,022                                 |
| Excess Of Revenue Over Expenditures                                                                      | ٠.            | (4,789)                                                            | (891,475)                                                          | (476,070)                                                          | 415,405                                                         | (25,889)                                                          |
| Other Financing Sources (Uses):  Lease-Purchase Financing Operating Transfers In                         | \$            |                                                                    | 972,090                                                            | 972,090                                                            |                                                                 | 151,894<br>10,324<br>(226,774)                                    |
| Operating Transfers Out  Total Other Financing Sources (Uses)  Net change in fund balances               | \$<br>\$      | (202,000)<br>(202,000)<br>(206,789)                                | (202,000)<br>770,090<br>(121,385)                                  | (202,000)<br>770,090<br>294,020                                    | 415,405                                                         | (64,556)<br>(90,445)                                              |
| Fund Balances- Beginning<br>Fund Balances- Ending                                                        | \$            | 1,112,561<br>905,772                                               | 1,112,561<br>991,176                                               | 1,112,561<br>1,406,581                                             | 415,405                                                         | 1,203,006<br>1,112,561                                            |

#### Webb County, Texas

### Tax Assessor / Collector Vehicle Inventory Tax

|                                                  |     | Budgeted A | mounts | Actual  | Variance with Final Budget Positive | Total<br>Prior Year |
|--------------------------------------------------|-----|------------|--------|---------|-------------------------------------|---------------------|
|                                                  |     | Original   | Final  | Amounts | (Negative)                          | As Of 9/30/02       |
|                                                  |     |            |        |         |                                     |                     |
| REVENUES                                         |     |            |        |         |                                     |                     |
| Penalty And Interest                             | \$  | 6,000      | 6,000  |         | (6,000)                             |                     |
| Service Fees                                     |     | 25,836     | 25,836 | 19,335  | (6,501)                             | 14,138              |
| Interest                                         |     | 6,000      | 6,000  |         | (6,000)                             |                     |
| Total Revenues                                   | \$_ | 37,836     | 37,836 | 19,335  | (18,501)                            | 14,138              |
| EXPENDITURES                                     |     |            |        |         |                                     |                     |
| Current:                                         |     |            |        |         |                                     |                     |
| General Government:                              |     |            |        |         |                                     |                     |
| Insurance                                        | \$  | 1,400      | 1,400  |         | 1,400                               |                     |
| Materials and Supplies                           | •   | 2,500      | 2,500  |         | 2,500                               |                     |
| Minor Aparatus & Tools                           |     | 13,200     | 13,200 |         | 13,200                              |                     |
| Vehicle Maintenance                              |     | 1,400      | 1,400  |         | 1,400                               |                     |
| Principal                                        |     | 16,033     | 16,033 | 16,033  |                                     | 15,251              |
| Interest And Other Charges                       |     | 3,303      | 3,303  | 3,302   | 1.                                  | 4,084               |
| Total Expenditures                               | \$_ | 37,836     | 37,836 | 19,335  | 18,501                              | 19,335              |
| Excess (Deficiency) Of Revenue                   |     |            |        |         |                                     | (5,197)             |
| Over (Under) Expenditures                        |     |            |        |         |                                     | (0,127)             |
| Other Financing Sources (Uses):                  |     |            |        |         |                                     |                     |
| Lease Purchase                                   | \$_ |            |        |         |                                     | : .                 |
| Total Other Financing Sources (Uses)             | \$_ |            |        |         |                                     |                     |
| Net Change in Fund Balances                      | \$_ |            |        |         |                                     | (5,197)             |
| Fund Balances - Beginning Fund Balances - Ending |     |            | \$     |         |                                     | 5,197               |

## Webb County, Texas Justice Court Technology

|          |                                       | 2003                                           |                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                          |
|----------|---------------------------------------|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |                                       |                                                | Variance with                                                                                                                                                                                                                                                  | T + 1                                                                                                                                                                                                                                                                                    |
|          | _                                     |                                                | <del>-</del>                                                                                                                                                                                                                                                   | Total                                                                                                                                                                                                                                                                                    |
| Fin      | al Budgeted                           | Actual                                         |                                                                                                                                                                                                                                                                | Prior Year                                                                                                                                                                                                                                                                               |
|          | Amounts                               | Amounts                                        | (Negative)                                                                                                                                                                                                                                                     | As Of 9/30/02                                                                                                                                                                                                                                                                            |
|          |                                       |                                                |                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                          |
|          |                                       |                                                |                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                          |
| \$       | · · · · · · · · · · · · · · · · · · · |                                                |                                                                                                                                                                                                                                                                | 24,726                                                                                                                                                                                                                                                                                   |
| \$       |                                       | 61,737                                         | 61,737                                                                                                                                                                                                                                                         | 24,726                                                                                                                                                                                                                                                                                   |
|          |                                       |                                                |                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                          |
|          |                                       |                                                |                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                          |
|          |                                       |                                                |                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                          |
|          |                                       |                                                |                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                          |
| \$       | 3,889                                 | 3,889                                          |                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                          |
|          | 20,837                                |                                                | (20,837)                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                          |
| \$       | 24,726                                | 3,889                                          | (20,837)                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                          |
|          |                                       |                                                | •                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                          |
| • •      | (24.726)                              | 57 848                                         | 40,900                                                                                                                                                                                                                                                         | 24,726                                                                                                                                                                                                                                                                                   |
| <b>D</b> | (24,720)                              | 37,040                                         | ,,,,,,                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                          |
|          |                                       | 24,726                                         |                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                          |
|          | \$                                    | 82,574                                         |                                                                                                                                                                                                                                                                | 24,726                                                                                                                                                                                                                                                                                   |
|          | \$\$                                  | \$ 3,889<br>20,837<br>\$ 24,726<br>\$ (24,726) | Original and Final Budgeted Amounts         \$       61,737         \$       61,737         \$       61,737         \$       20,837         \$       24,726         \$       3,889         \$       24,726         \$       57,848         24,726       24,726 | Variance with Final Budget         Final Budgeted Amounts       Actual Amounts       Positive (Negative)         \$       61,737 61,737 61,737         \$       61,737 61,737         \$       20,837 (20,837)         \$       24,726 3,889 (20,837)         \$       (24,726) (24,726) |

## Webb County, Texas Election Contract Services

|                                      |                                     | 2003              |                                                |                                      |
|--------------------------------------|-------------------------------------|-------------------|------------------------------------------------|--------------------------------------|
|                                      | Original and Final Budgeted Amounts | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
|                                      |                                     |                   |                                                |                                      |
| REVENUES                             | <b>c</b>                            | 101,650           | 101,650                                        | 259,408                              |
| Fees of Office                       | \$                                  | 101,030           | 101,030                                        | 1,261                                |
| Interest                             |                                     | 20                | 20                                             | 5,315                                |
| Other Revenues                       |                                     | 101,670           | 101,670                                        | 265,984                              |
| Total Revenues                       | J                                   | 101,070           | 101,070                                        | 203,704                              |
|                                      |                                     |                   |                                                |                                      |
| EXPENDITURES                         |                                     |                   |                                                |                                      |
| General Government:                  |                                     |                   |                                                |                                      |
| Election Expense                     | \$                                  | 100,581           | (100,581)                                      | 291,507                              |
| Capital Outlay                       |                                     |                   | ***************************************        | 25,000                               |
| Total Expenditures                   | \$                                  | 100,581           | (100,581)                                      | 316,507                              |
| Excess (Deficiency) Of Revenue       |                                     |                   |                                                |                                      |
| Over (Under) Expenditures            |                                     | 1,089             | 1,089                                          | (50,523)                             |
| Other Financing Sources (Uses):      |                                     |                   |                                                |                                      |
| Operating Transfers In               | \$                                  |                   |                                                | 142,458                              |
| Total Other Financing Sources (Uses) | \$                                  |                   |                                                | 142,458                              |
| Net Change in Fund Balances          | \$                                  | 1,089             | 1,089                                          | 91,935                               |
| Fund Balances - Beginning            |                                     | 91,935            |                                                |                                      |
| Fund Balances - Ending               | \$_                                 | 93,024            |                                                | 91,935                               |

## Webb County, Texas CRT Residential Treatment Center

|                                      |          |                                           | 2003              |                                                |                                      |
|--------------------------------------|----------|-------------------------------------------|-------------------|------------------------------------------------|--------------------------------------|
|                                      |          | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
| DEVENIES                             |          |                                           |                   |                                                |                                      |
| REVENUES  CRT Rents                  | \$       | 129,419                                   | 120,365           | (9,054)                                        | 117,120                              |
| Total Revenues                       | \$<br>\$ | 129,419                                   | 120,365           | (9,054)                                        | 117,120                              |
| Total Revenues                       | *=       | =                                         |                   |                                                |                                      |
|                                      |          |                                           |                   |                                                |                                      |
| EXPENDITURES                         |          |                                           |                   |                                                |                                      |
| Current:                             |          |                                           |                   |                                                |                                      |
| General Government                   | \$       | 35,000                                    | 35,000            |                                                | 25,000                               |
| COP Principal                        | Э        | 94,737                                    | 94,687            | 50                                             | 88,691                               |
| COP Interest And Paying Agent Fees   | \$       | 129,737                                   | 129,687           | 50                                             | 113,691                              |
| Total Expenditures                   | . J      | 129,737                                   | 129,007           |                                                | 113,051                              |
| Excess (Deficiency) Of Revenue       |          |                                           |                   |                                                |                                      |
| Over (Under) Expenditures            |          | (318)                                     | (9,322)           | (9,004)                                        | 3,429                                |
| Other Financing Sources (Uses):      |          |                                           |                   |                                                |                                      |
| Operating Transfers In               |          |                                           |                   |                                                |                                      |
| Operating Transfers Out              | \$       | (2,099)                                   | (2,098)           | 1                                              |                                      |
| Total Other Financing Sources (Uses) | \$_      | (2,099)                                   | (2,098)           | 1                                              |                                      |
| Net Change in Fund Balances          | \$ =     | (2,417)                                   | (11,420)          | (9,004)                                        | 3,429                                |
| T. ID.I D. circina                   |          |                                           | 11 420            |                                                | 7,991                                |
| Fund Balances - Beginning            |          | <b>S</b> -                                | 11,420            | •                                              | 11,420                               |
| Fund Balances - Ending               |          | , <sub>2</sub> =                          |                   | •                                              | 11,420                               |

# Webb County, Texas Constable Precinct 1 Federal Forfeiture Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                |            | Budgeted A |                | Actual   | Variance with Final Budget Positive | Total<br>Prior Year<br>As Of 9/30/02 |
|--------------------------------|------------|------------|----------------|----------|-------------------------------------|--------------------------------------|
|                                |            | Original   | Final          | Amounts  | (Negative)                          | 713 01 7720702                       |
|                                |            |            |                |          |                                     |                                      |
| REVENUES                       |            |            |                |          |                                     |                                      |
| Fines And Forfeitures          | \$         |            |                | 1,744    | 1,744                               | 3,223                                |
| Interest                       | \$         |            |                | 1,744    | 1,744                               | 3,223                                |
| Total Revenues                 | ³=         |            |                |          |                                     |                                      |
|                                |            |            |                |          |                                     |                                      |
| EXPENDITURES                   |            |            |                |          |                                     |                                      |
| Current:                       |            |            |                |          |                                     |                                      |
| Public Safety:                 |            |            | 15 242         | 15,340   | 3                                   | 8,164                                |
| Personnel And Fringe Benefits  | \$         | 4,296      | 15,343         | 21,273   | 1                                   | 38,263                               |
| Minor Aparatus & Tool          |            |            | 21,274         | 1,473    | 1                                   | 713                                  |
| Training & Education           |            |            | 1,474<br>3,728 | 3,728    |                                     | 1,625                                |
| Equipment Rental               |            |            | 1,278          | 1,278    |                                     |                                      |
| Uniforms                       |            |            | 1,276          | 1,270    |                                     | 1,170                                |
| Vehicle Maintenance            |            |            |                |          |                                     | 5,000                                |
| Other Law Enforcement          |            |            | 25,912         | 25,912   |                                     | 78,215                               |
| Capital Outlay                 | _          | 4.206      | 69,009         | 69,004   | 5                                   | 133,150                              |
| Total Expenditures             | \$_        | 4,296      | 09,000         | 03,00    |                                     |                                      |
| Excess (Deficiency) Of Revenue | \$         | (4,296)    | (69,009)       | (67,260) | 1,749                               | (129,927)                            |
| Over (Under) Expenditures      | <b>"</b> = | (-)        |                |          |                                     | 0                                    |
| - In I Besinging               |            |            |                | 150,884  |                                     | 280,811                              |
| Fund Balances - Beginning      |            |            | \$             | 83,624   |                                     | 150,884                              |
| Fund Balances - Ending         |            |            |                |          |                                     |                                      |

## Webb County, Texas Constable Precinct 4 Federal Forfeiture Fund

|                                                             |     | Budgeted<br>Original | Amounts<br>Final | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
|-------------------------------------------------------------|-----|----------------------|------------------|-------------------|---------------------------------------------------------|--------------------------------------|
|                                                             |     |                      |                  |                   |                                                         |                                      |
| REVENUE                                                     |     |                      |                  |                   |                                                         |                                      |
| Fines And Forfeitures Interest                              | \$  | 5,000                | 5,000            | 105               | (5,000)                                                 | 7,924<br>121                         |
| Total Revenues                                              | \$  | 5,000                | 5,000            | 105               | (4,895)                                                 | 8,045                                |
|                                                             |     |                      |                  |                   |                                                         |                                      |
| EXPENDITURES                                                |     |                      |                  |                   |                                                         |                                      |
| Current:                                                    |     |                      |                  |                   |                                                         |                                      |
| Public Safety:                                              |     |                      |                  |                   |                                                         | 72                                   |
| Vehicle Maintenance<br>Capital Outlay                       | \$  | 10,000               | 10,000           |                   | 10,000                                                  | 72                                   |
| Total Expenditures                                          | \$_ | 10,000               | 10,000           |                   | 10,000                                                  | 72                                   |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$_ | (5,000)              | (5,000)          | 105               | 5,105                                                   | 7,973                                |
| Fund Balances - Beginning                                   |     |                      | ď                | 7,973             |                                                         | 7,973                                |
| Fund Balances - Ending                                      |     |                      | 1                | 0,078             |                                                         | 1,575                                |

### Webb County, Texas Sheriff Federal Forefeiture

|                                                             |           | 2003             |                            |         |                                     |                                |  |  |
|-------------------------------------------------------------|-----------|------------------|----------------------------|---------|-------------------------------------|--------------------------------|--|--|
|                                                             |           | Budgeted A       | mounts                     | Actual  | Variance with Final Budget Positive | Total Prior Year As Of 9/30/02 |  |  |
|                                                             |           | Original         | Final                      | Amounts | (Negative)                          | AS 01 7/30/02                  |  |  |
|                                                             |           |                  |                            |         |                                     |                                |  |  |
| REVENUES                                                    |           |                  | 151 106                    |         | (151,126)                           | 2,819                          |  |  |
| Fines And Forfeitures                                       | \$        | 151,126<br>500   | 151,126<br>500             | 1,895   | 1,395                               | 2,205                          |  |  |
| Interest                                                    | <u> </u>  | 151,626          | 151,626                    | 1,895   | (149,731)                           | 5,024                          |  |  |
| Total Revenues                                              | · • • === | 151,020          | 101,020                    |         |                                     |                                |  |  |
|                                                             |           |                  |                            |         |                                     |                                |  |  |
| EXPENDITURES                                                |           |                  |                            |         |                                     |                                |  |  |
| Current:                                                    |           |                  |                            |         |                                     |                                |  |  |
| Public Safety:                                              |           |                  |                            |         | 20,000                              |                                |  |  |
| Investigations Uniforms                                     | \$        | 20,000<br>35,000 | 20,000<br>35,000<br>36,000 | 2,600   | 20,000<br>32,400<br>36,000          | 13,000                         |  |  |
| Minor Aparatus/Tools  Total Expenditures                    | \$        | 55,000           | 91,000                     | 2,600   | 88,400                              | 13,000                         |  |  |
| Total Superior                                              |           |                  |                            |         |                                     |                                |  |  |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$        | 96,626           | 60,626                     | (705)   | (61,331)                            | (7,976)                        |  |  |
| E I Delevere Paginning                                      |           |                  |                            | 160,084 |                                     | 168,060                        |  |  |
| Fund Balances - Beginning Fund Balances - Ending            |           |                  | \$                         | 159,379 |                                     | 160,084                        |  |  |
| rullu Dalalices - Lilulia                                   |           |                  |                            |         |                                     |                                |  |  |

#### Webb County, Texas Sheriff State Forfeiture Fund

|                                   |      | Budgeted A        | mounts    | Actual  | Variance with Final Budget Positive | Total<br>Prior Year |
|-----------------------------------|------|-------------------|-----------|---------|-------------------------------------|---------------------|
|                                   |      | Original Original | Final     | Amounts | (Negative)                          | As Of 9/30/02       |
|                                   |      | Original          | - I mai   | Amounts | (Treguerre)                         |                     |
| DEVENILES                         |      |                   |           |         |                                     |                     |
| REVENUES                          | . \$ | 16,700            | 16,700    | 424,532 | 407,832                             | 39,460              |
| Fines And Forfeitures             | a a  | 5,000             | 5,000     | 6,233   | 1,233                               | 2,971               |
| Interest                          | s -  | 21,700            | 21,700    | 430,765 | 409,065                             | 42,431              |
| Total Revenues                    | ³=   | 21,700            | 21,700    | 430,703 |                                     |                     |
| EXPENDITURES                      |      |                   |           |         |                                     |                     |
| Current:                          |      |                   |           |         |                                     |                     |
| Public Safety:                    |      |                   |           |         |                                     |                     |
| Salaries & Fringe Benefits        | \$   | 35,041            | 35,041    |         | 35,041                              |                     |
| Investigations                    |      | 20,000            | 20,000    |         | 20,000                              |                     |
| Due And Memberships               |      | 1,000             | 1,000     |         | 1,000                               |                     |
| Training And Education            |      | 10,000            | 10,000    | 1,587   | 8,413                               | 9,802               |
| Materials And Supplies            |      | 1,000             | 4,545     | 4,427   | 118                                 |                     |
| Minor Apparatus & Tools           |      |                   | 36,758    | 36,758  |                                     | 2,395               |
| Building Maintenance              |      | 1,000             | 1,000     |         | 1,000                               |                     |
| Vehicle Maintenance               |      | 2,000             | 2,000     | 1,945   | 55                                  | 1,000               |
| Drug Free Campaign                |      | 5,000             | 5,000     | 1,000   | 4,000                               | 1,000               |
| Expense For Other Law Enforcement |      |                   |           |         |                                     | 5,000               |
| Equipment Rental                  |      | 25,000            | 25,000    | 17,190  | 7,810                               | 10,647              |
| GM Law Enforcement Block          |      |                   |           |         |                                     |                     |
| Capital Outlay                    |      | 80,000            | 60,242    | 56,024  | 4,218                               | 43,481              |
| Total Expenditures                | \$_  | 180,041           | 200,586   | 118,931 | 81,655                              | 73,325              |
| Excess (Deficiency) Of Revenue    |      |                   |           |         |                                     |                     |
| Over (Under) Expenditures         | \$_  | (158,341)         | (178,886) | 311,834 | 490,720                             | (30,894)            |
| Fund Balances - Beginning         |      |                   |           | 180,437 |                                     | 211,331             |
| Fund Balances - Ending            |      |                   | \$        | 492,271 |                                     | 180,437             |

### Webb County, Texas

#### **District Attorney Federal Forefeiture**

|                                      |    |            | 2         | 2003             |                                           |                     |
|--------------------------------------|----|------------|-----------|------------------|-------------------------------------------|---------------------|
|                                      |    | Budgeted . | Amounts   | Actual           | Variance with<br>Final Budget<br>Positive | Total<br>Prior Year |
|                                      |    | Original   | Final     | Amounts          | (Negative)                                | As Of 9/30/02       |
|                                      |    |            |           |                  |                                           |                     |
| REVENUES                             |    |            |           |                  |                                           |                     |
| Fines And Forfeitures Interest       | \$ |            |           | 264,042<br>5,006 | 264,042<br>5,006                          | 367,983<br>4,963    |
| Total Revenues                       | \$ |            |           | 269,048          | 269,048                                   | 372,946             |
|                                      |    |            |           |                  |                                           |                     |
| EXPENDITURES                         |    |            |           |                  |                                           |                     |
| Current:                             |    |            |           |                  |                                           |                     |
| Public Safety:                       |    |            |           |                  |                                           |                     |
| Personnel And Fringe Benefits        | \$ | 102,879    | 159,183   | 156,605          | 2,579                                     | 54,110              |
| Investigation                        |    | 1,000      | 1,000     |                  | 1,000                                     |                     |
| Administrative Travel                |    | 3,000      | 9,507     | 6,857            | 2,651                                     | 9,745               |
| Training And Education               |    | 3,000      | 2,000     | 1,660            | 340                                       | 8,466               |
| Dues/Membership                      |    |            | 150       | 150              |                                           |                     |
| Equipment Rental                     |    | 2,000      | 2,000     |                  | 2,000                                     | 11,455              |
| Uniforms                             |    |            | 2,292     | 651              | 1,641                                     | 7,584               |
| Materials & Supplies                 |    | 3,000      | 3,000     | 2,845            | 155                                       | 2,991               |
| Minor Aparatus & Tools               |    | 25,000     | 61,593    | 58,680           | 2,913                                     | 32,598              |
| Drug Free Campaign                   |    | 26,500     | 17,629    | 14,270           | 3,359                                     | 32,516              |
| Other Law Enforcement                |    | 2,000      | 4,500     | 4,361            | 139                                       | 1,030               |
| Bullet Proof Vest                    |    |            | 5,100     | 4,998            | 102                                       |                     |
| Office Equipment                     |    |            | 1,413     |                  | 1,413                                     | 24.740              |
| Capital Outlay                       |    |            |           |                  |                                           | 34,742              |
| Total Expenditures                   | \$ | 168,379    | 269,368   | 251,076          | 18,292                                    | 195,237             |
| Excess (Deficiency) Of Revenue       |    |            |           |                  |                                           |                     |
| Over (Under) Expenditures            |    | (168,379)  | (269,368) | 17,972           | 287,340                                   | 177,709             |
| Other Financing Sources (Uses):      |    |            |           |                  |                                           |                     |
|                                      | \$ |            |           |                  |                                           | 16,158              |
| Operating Transfer In                | Ф  |            |           | (8,870)          | (8,870)                                   | (7,976)             |
| Operating Transfer Out               |    |            |           |                  |                                           | 0 102               |
| Total Other Financing Sources (Uses) | \$ |            |           | (8,870)          | (8,870)                                   | 8,182               |
| Net Change In Fund Balances          | \$ | (168,379)  | (269,368) | 9,102            | 278,470                                   | 185,891             |
| Fund Balances - Beginning            |    |            |           | 500,612          |                                           | 314,721             |
| Fund Balances - Ending               |    |            | \$        |                  |                                           | 500,612             |
| rund Baiances - Ending               |    |            | Ψ         | 307,717          |                                           |                     |

# Webb County, Texas District Attorney State Forfeiture Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

| Budget                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                      |                |            |                                         | 2003                                    |              |               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------|------------|-----------------------------------------|-----------------------------------------|--------------|---------------|
| Processional Services   Proc       |                                      |                | Budgeted A | mounts                                  | Actual                                  | Final Budget | Prior Year    |
| Fines And Forfeitures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                      |                | Original   | Final                                   | Amounts                                 | (Negative)   | As Of 9/30/02 |
| Fines And Forfeitures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                      |                |            |                                         |                                         |              |               |
| Total Revenues   S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | REVENUES                             |                |            |                                         |                                         |              |               |
| Total Revenues   S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                      | \$             |            |                                         |                                         |              |               |
| EXPENDITURES   Current:   Public Safety:   Personnel And Fringe Benefits   \$ 43,844   43,844   29,724   14,120   30,201   Investigations   500   500   2,2876   Administrative Travel   1,000   991   9   1,000   Office Supplies   1,000   480   520   English   1,800   1,800   495   English   1,495   1,155   340   English   1,495   1,155   340   English   1,495   1,155   340   English   1,076   1,076   English   1,076       |                                      |                |            |                                         |                                         |              |               |
| Public Safety:   Personnel And Fringe Benefits   \$ 43,844   43,844   29,724   14,120   30,201     Investigations   500   500   2,876     Administrative Travel   1,000   991   9   1,000     Office Supplies   1,000   480   520     Dues & Membership   1,800   1,800   480     Professional Services   200   120   80     Materials & Supplies   1,076   1,076     Minor Aparatus & Tools   1,700   1,635   65     Drug Free Campaign   4,000   21,740   20,850   890   2,922     Other Law Enforcement   3,000   3,000   3,000     Other Expense   100   100     Total Expenditures   \$ 50,844   77,455   58,431   19,024   37,494     Excess (Deficiency) Of Revenue   Over (Under) Expenditures   \$ (50,844)   (77,455)   81,896   159,351   74,381     Other Financing Sources (Uses)   \$ (16,158)     Total Other Financing Sources (Uses)   \$ (16,158)     Total Other Financing Sources (Uses)   \$ (16,158)     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   58,223     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   56,203     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   56,203     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   80,203     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   80,203     Fund Balances   8 (50,844)   (77,45 | Total Revenues                       | <sub>2</sub> = |            |                                         | ======================================= | 140,327      |               |
| Public Safety:   Personnel And Fringe Benefits   \$ 43,844   43,844   29,724   14,120   30,201     Investigations   500   500   2,876     Administrative Travel   1,000   991   9   1,000     Office Supplies   1,000   480   520     Dues & Membership   1,800   1,800   480     Professional Services   200   120   80     Materials & Supplies   1,076   1,076     Minor Aparatus & Tools   1,700   1,635   65     Drug Free Campaign   4,000   21,740   20,850   890   2,922     Other Law Enforcement   3,000   3,000   3,000     Other Expense   100   100     Total Expenditures   \$ 50,844   77,455   58,431   19,024   37,494     Excess (Deficiency) Of Revenue   Over (Under) Expenditures   \$ (50,844)   (77,455)   81,896   159,351   74,381     Other Financing Sources (Uses)   \$ (16,158)     Total Other Financing Sources (Uses)   \$ (16,158)     Total Other Financing Sources (Uses)   \$ (16,158)     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   58,223     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   56,203     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   56,203     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   80,203     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   80,203     Fund Balances   8 (50,844)   (77,45 |                                      |                |            |                                         |                                         |              |               |
| Public Safety:   Personnel And Fringe Benefits   \$ 43,844   43,844   29,724   14,120   30,201     Investigations   500   500   2,876     Administrative Travel   1,000   991   9   1,000     Office Supplies   1,000   480   520     Dues & Membership   1,800   1,800   480     Professional Services   200   120   80     Materials & Supplies   1,076   1,076     Minor Aparatus & Tools   1,700   1,635   65     Drug Free Campaign   4,000   21,740   20,850   890   2,922     Other Law Enforcement   3,000   3,000   3,000     Other Expense   100   100     Total Expenditures   \$ 50,844   77,455   58,431   19,024   37,494     Excess (Deficiency) Of Revenue   Over (Under) Expenditures   \$ (50,844)   (77,455)   81,896   159,351   74,381     Other Financing Sources (Uses)   \$ (16,158)     Total Other Financing Sources (Uses)   \$ (16,158)     Total Other Financing Sources (Uses)   \$ (16,158)     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   58,223     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   56,203     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   56,203     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   80,203     Fund Balances   8 (50,844)   (77,455)   81,896   159,351   80,203     Fund Balances   8 (50,844)   (77,45 | EXPENDITURES                         |                |            |                                         |                                         |              |               |
| Personnel And Fringe Benefits         \$ 43,844         43,844         29,724         14,120         30,201           Investigations         500         500         2,876           Administrative Travel         1,000         991         9         1,000           Office Supplies         1,000         480         520           Dues & Membership         1,800         1,800         1,800         495           Training & Education         1,495         1,155         340         495           Professional Services         200         120         80         495           Materials & Supplies         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,076         1,00         1,00         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,000         3,0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      |                |            |                                         |                                         |              |               |
| Investigations   500   500   2,876                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Public Safety:                       |                |            |                                         |                                         |              |               |
| Investigations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                      | \$             | 43,844     | 43,844                                  | 29,724                                  | 14,120       |               |
| Office Supplies Office Supplies Dues & Membership 1,800 1,800 1,800 1,800 495  Training & Education 1,495 1,155 340 Professional Services 200 120 80 Materials & Supplies 1,076 1,076 Minor Aparatus & Tools Drug Free Campaign 4,000 21,740 20,850 890 2,922 Other Law Enforcement 3,000 3,000 3,000 Other Expense 100 100 Total Expenditures \$ 50,844 77,455 \$ 58,431 19,024 37,494   Excess (Deficiency) Of Revenue Over (Under) Expenditures (50,844) (77,455) 81,896 159,351 74,381  Other Financing Sources (Uses):  Net Change In Fund Balances \$ (50,844) (77,455) 81,896 159,351 58,223  Fund Balances - Beginning                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                      |                |            | 500                                     | 500                                     |              |               |
| Dues & Membership   1,800   1,800   495                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Administrative Travel                |                |            | 1,000                                   | 991                                     | 9            | 1,000         |
| Dues & Membership                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Office Supplies                      |                |            | 1,000                                   | 480                                     | 520          |               |
| Professional Services Professional Services  Materials & Supplies  Minor Aparatus & Tools Drug Free Campaign  Other Law Enforcement  Total Expenditures  Over (Under) Expenditures  Other Financing Sources (Uses):  Other Financing So     | Dues & Membership                    |                |            | 1,800                                   | 1,800                                   |              | 495           |
| Materials & Supplies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Training & Education                 |                |            | 1,495                                   | 1,155                                   | 340          |               |
| Minor Aparatus & Tools       1,700       1,635       65         Drug Free Campaign       4,000       21,740       20,850       890       2,922         Other Law Enforcement       3,000       3,000       3,000       3,000       3,000         Other Expense       100       100       100       100       100       37,494         Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures       (50,844)       (77,455)       81,896       159,351       74,381         Other Financing Sources (Uses):<br>Total Other Financing Sources (Uses) \$       (16,158)         Net Change In Fund Balances       \$ (50,844)       (77,455)       81,896       159,351       58,223         Fund Balances - Beginning       114,426       56,203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Professional Services                |                |            | 200                                     | 120                                     | 80           |               |
| Drug Free Campaign       4,000       21,740       20,850       890       2,922         Other Law Enforcement       3,000       3,000       3,000       3,000       3,000       3,000       3,000       3,000       3,000       3,000       3,000       3,000       100       100       100       100       100       100       100       19,024       37,494       37,494       37,494       19,024       37,494       37,494       159,351       74,381       159,351       74,381       74,381       159,351       74,381       159,351       74,381       159,351       74,381       159,351       74,381       159,351       159,351       159,351       159,351       158,223       159,351       159,351       159,351       158,223       159,351       159,351       159,351       159,351       159,351       159,351       159,203       114,426       159,351       159,351       159,203       159,203       114,426       114,426       159,351       159,203       114,426       114,426       114,426       114,426       114,426       114,426       114,426       114,426       114,426       114,426       114,426       114,426       114,426       114,426       114,426       114,426       114,426       114,426                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Materials & Supplies                 |                |            | 1,076                                   | 1,076                                   |              |               |
| Other Law Enforcement       3,000       3,000       3,000       3,000         Other Expense       100       100       100         Total Expenditures       \$ 50,844       77,455       58,431       19,024       37,494         Excess (Deficiency) Of Revenue Over (Under) Expenditures       (50,844)       (77,455)       81,896       159,351       74,381         Other Financing Sources (Uses):       (16,158)       (16,158)       (16,158)         Total Other Financing Sources (Uses)       \$ (16,158)       (16,158)         Net Change In Fund Balances       \$ (50,844)       (77,455)       81,896       159,351       58,223         Fund Balances - Beginning       114,426       56,203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Minor Aparatus & Tools               |                |            | 1,700                                   | 1,635                                   | 65           |               |
| Other Expense       100       100         Total Expenditures       \$ 50,844       77,455       58,431       19,024       37,494         Excess (Deficiency) Of Revenue Over (Under) Expenditures       (50,844)       (77,455)       81,896       159,351       74,381         Other Financing Sources (Uses):       (16,158)         Total Other Financing Sources (Uses)       (16,158)         Net Change In Fund Balances       \$ (50,844)       (77,455)       81,896       159,351       58,223         Fund Balances - Beginning       114,426       56,203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Drug Free Campaign                   |                | 4,000      | 21,740                                  | 20,850                                  | 890          | 2,922         |
| Total Expenditures \$ 50,844 77,455 58,431 19,024 37,494  Excess (Deficiency) Of Revenue Over (Under) Expenditures (50,844) (77,455) 81,896 159,351 74,381  Other Financing Sources (Uses): Operating Transfer Out \$ (16,158) Total Other Financing Sources (Uses) \$ (16,158)  Net Change In Fund Balances \$ (50,844) (77,455) 81,896 159,351 58,223  Fund Balances - Beginning 114,426 56,203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Other Law Enforcement                |                | 3,000      | 3,000                                   |                                         | 3,000        |               |
| Excess (Deficiency) Of Revenue Over (Under) Expenditures (50,844) (77,455) 81,896 159,351 74,381  Other Financing Sources (Uses): Operating Transfer Out \$ (16,158) Total Other Financing Sources (Uses) \$ (16,158)  Net Change In Fund Balances \$ (50,844) (77,455) 81,896 159,351 58,223  Fund Balances - Beginning 114,426 56,203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Other Expense                        |                |            | 100                                     | 100                                     |              |               |
| Over (Under) Expenditures       (50,844)       (77,455)       81,896       159,351       74,381         Other Financing Sources (Uses):       (16,158)         Operating Transfer Out       \$       (16,158)         Total Other Financing Sources (Uses)       \$       (16,158)         Net Change In Fund Balances       \$       (50,844)       (77,455)       81,896       159,351       58,223         Fund Balances - Beginning       114,426       56,203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Total Expenditures                   | \$             | 50,844     | 77,455                                  | 58,431                                  | 19,024       | 37,494        |
| Over (Under) Expenditures       (50,844)       (77,455)       81,896       159,351       74,381         Other Financing Sources (Uses):       (16,158)         Operating Transfer Out       \$       (16,158)         Total Other Financing Sources (Uses)       \$       (16,158)         Net Change In Fund Balances       \$       (50,844)       (77,455)       81,896       159,351       58,223         Fund Balances - Beginning       114,426       56,203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Excess (Deficiency) Of Revenue       |                |            |                                         |                                         |              |               |
| Operating Transfer Out         \$         (16,158)           Total Other Financing Sources (Uses)         \$         (16,158)           Net Change In Fund Balances         \$         (50,844)         (77,455)         81,896         159,351         58,223           Fund Balances - Beginning         114,426         56,203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | •                                    |                | (50,844)   | (77,455)                                | 81,896                                  | 159,351      | 74,381        |
| Operating Transfer Out         \$         (16,158)           Total Other Financing Sources (Uses)         \$         (16,158)           Net Change In Fund Balances         \$         (50,844)         (77,455)         81,896         159,351         58,223           Fund Balances - Beginning         114,426         56,203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Other Financing Sources (Uses):      |                |            |                                         |                                         |              |               |
| Total Other Financing Sources (Uses)         (16,158)           Net Change In Fund Balances         \$ (50,844)         (77,455)         81,896         159,351         58,223           Fund Balances - Beginning         114,426         56,203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                      | \$             |            |                                         |                                         |              | (16,158)      |
| Net Change In Fund Balances       \$ (50,844)       (77,455)       81,896       159,351       58,223         Fund Balances - Beginning       114,426       56,203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                      |                |            | *************************************** | -                                       |              | (16,158)      |
| Fund Balances - Beginning 114,426 56,203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Total Other I maneing Sources (Sees) |                |            |                                         | -                                       |              |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Net Change In Fund Balances          | \$_            | (50,844)   | (77,455)                                | 81,896                                  | 159,351      | 58,223        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Fund Balances - Beginning            |                |            |                                         | 114,426                                 |              | 56,203        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                      |                |            | 5                                       |                                         |              | 114,426       |

## Webb County, Texas Drug Impact Court Reserve Fund

|                                |    | 2003       |                  |                   |                                               |                                      |  |  |
|--------------------------------|----|------------|------------------|-------------------|-----------------------------------------------|--------------------------------------|--|--|
|                                |    | Budgeted A | Amounts<br>Final | Actual<br>Amounts | Variance with Final Budget Postive (Negative) | Total<br>Prior Year<br>As Of 9/30/02 |  |  |
|                                |    | Original - | 1 11101          |                   | (Troguerro)                                   |                                      |  |  |
| REVENUES                       |    |            |                  |                   |                                               |                                      |  |  |
| Fines And Forfeitures          | \$ | 312,000    | 312,000          | 269,074           | (42,926)                                      | 380,534                              |  |  |
| Total Revenues                 | \$ | 312,000    | 312,000          | 269,074           | (42,926)                                      | 380,534                              |  |  |
|                                |    |            |                  |                   |                                               |                                      |  |  |
| EXPENDITURES                   |    |            |                  |                   |                                               |                                      |  |  |
| Current:                       |    |            |                  |                   |                                               |                                      |  |  |
| Justice System:                |    |            |                  |                   |                                               |                                      |  |  |
| Wages And Fringe Benefits      | \$ | 233,955    | 233,955          | 213,738           | 20,217                                        | 214,872                              |  |  |
| Professional Services          |    | 20,000     | 33,500           | 33,490            | 10                                            | 17,520                               |  |  |
| Operating Expenditures         |    | 26,750     | 26,750           | 15,145            | 11,605                                        | 85,957                               |  |  |
| Total Expenditures             | \$ | 280,705    | 294,205          | 262,373           | 31,832                                        | 318,349                              |  |  |
|                                |    |            |                  |                   |                                               |                                      |  |  |
| Excess (Deficiency) Of Revenue |    |            |                  |                   |                                               |                                      |  |  |
| Over (Under) Expenditures      | \$ | 31,295     | 17,795           | 6,701             | (11,094)                                      | 62,185                               |  |  |
| P. I.B.I. Berlinder            |    |            |                  | 207,173           |                                               | 144,988                              |  |  |
| Fund Balances - Beginning      |    |            | \$               | 213,874           |                                               | 207,173                              |  |  |
| Fund Balances - Ending         |    |            | Φ.               | 213,014           |                                               | 201,113                              |  |  |

## Webb County, Texas Courthouse Security Fees Fund

|                                      |     |                                           | 2003              |                                                |                                       |
|--------------------------------------|-----|-------------------------------------------|-------------------|------------------------------------------------|---------------------------------------|
|                                      |     | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total<br>Prior Year<br>As Of 9/30/02  |
|                                      |     |                                           |                   |                                                |                                       |
| REVENUES                             |     |                                           |                   |                                                |                                       |
| Fees Of Office:                      |     | 11.000                                    | 3,681             | (7,319)                                        | 8,214                                 |
| Justice of the Peace Pct. 1 Place 1  | \$  | 11,000                                    | 2,111             | (889)                                          | 3,244                                 |
| Justice of the Peace Pct. 1 Place 2  |     | 3,000                                     | 7,629             | 2,629                                          | 5,087                                 |
| Justice of the Peace Pct. 2          |     | 5,000                                     | 2,154             | 154                                            | 2,163                                 |
| Justice of the Peace Pct. 3          |     | 2,000                                     | 33,412            | 21,412                                         | 15,960                                |
| Justice of the Peace Pct. 4          |     | 12,000                                    | 33,412<br>1,416   | (2,334)                                        | 13,700                                |
| Justice of the Peace Pct.2 Place 2   |     | 3,750                                     |                   |                                                | 2,598                                 |
| Adult Probation                      |     | 2,500                                     | 2,495             | (5)                                            | 43,304                                |
| County Clerk                         |     | 45,000                                    | 43,704            | (1,296)                                        | 72,440                                |
| District Clerk                       | \$  | 65,000<br>149,250                         | 81,945<br>178,547 | 16,945<br>29,297                               | 153,010                               |
| Total Revenues                       | Ψ,  |                                           |                   |                                                |                                       |
| EXPENDITURES                         |     |                                           |                   |                                                |                                       |
| Current:                             |     |                                           |                   |                                                |                                       |
| Justice System:                      | \$  |                                           |                   |                                                | · · · · · · · · · · · · · · · · · · · |
| Total Expenditures                   | \$. |                                           |                   |                                                |                                       |
| Excess (Deficiency) Of Revenue       |     |                                           |                   |                                                |                                       |
| Over (Under) Expenditures            |     | 149,250                                   | 178,547           | 29,297                                         | 153,010                               |
| Other Financing Sources (Uses):      |     |                                           |                   |                                                |                                       |
| Operating Transfers Out              | \$. | (160,000)                                 | (160,000)         |                                                | (160,000)                             |
| Total Other Financing Sources (Uses) | \$  | (160,000)                                 | (160,000)         |                                                | (160,000)                             |
| Net Change in Fund Balances          | \$  | (10,750)                                  | 18,547            | 29,297                                         | (6,990)                               |
| Fund Balances - Beginning            |     |                                           | 33,840            |                                                | 40,830                                |
| Fund Balances - Ending               |     | \$                                        | 52,387            |                                                | 33,840                                |

#### Webb County, Texas Graffiti Eradication Fund

|                                                             |                                           | 2,003             |                                                |                                      |
|-------------------------------------------------------------|-------------------------------------------|-------------------|------------------------------------------------|--------------------------------------|
|                                                             | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
|                                                             |                                           |                   |                                                |                                      |
| REVENUES                                                    |                                           |                   |                                                |                                      |
| Fees Of Office:                                             |                                           |                   |                                                | 3                                    |
| Justice of the Peace Pct. 1, Pl.2                           | \$                                        |                   |                                                |                                      |
| Justice of the Peace Pct. 2                                 |                                           |                   |                                                | 6                                    |
| Total Revenues                                              | \$                                        |                   |                                                | 9                                    |
| EXPENDITURES                                                |                                           |                   |                                                |                                      |
| Current:                                                    |                                           |                   |                                                |                                      |
| Justice System:                                             |                                           |                   |                                                |                                      |
| Material And Supplies                                       | \$1,671                                   | 1,671             |                                                |                                      |
| Total Expenditures                                          | \$1,671                                   | 1,671             |                                                |                                      |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$(1,671)                                 | (1,671)           |                                                | 9                                    |
| Fund Balances - Beginning Fund Balances - Ending            | \$                                        | 1,671             |                                                | 1,662<br>1,671                       |

### Webb County, Texas

#### **District Attorney Hot Check Fee Fund**

|                                                   |     |                                       | 2003              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      |
|---------------------------------------------------|-----|---------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
|                                                   | Fin | riginal and<br>al Budgeted<br>Amounts | Actual<br>Amounts | Variance with Final Budget Positive (Negative)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Total<br>Prior Year<br>As Of 9/30/02 |
|                                                   |     |                                       |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      |
| REVENUES                                          |     |                                       |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      |
| Fees of Office                                    | \$  | 54,000                                | 50,915            | (3,085)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 47,740                               |
| Total Revenues                                    | \$  | 54,000                                | 50,915            | (3,085)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 47,740                               |
|                                                   |     |                                       |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      |
| EXPENDITURES                                      |     |                                       |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      |
| Current:                                          |     |                                       |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      |
| Justice System:                                   |     |                                       |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      |
| Personnel And Fringe Benefits                     | \$  | 49,854                                | 31,973            | 17,881                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 37,879                               |
| Total Expenditures                                | \$  | 49,854                                | 31,973            | 17,881                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 37,879                               |
| Excess (Deficiency) Of Revenue                    |     |                                       |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      |
| Over (Under) Expenditures                         | \$  | 4,146                                 | 18,942            | 14,796                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 9,861                                |
| Fund Balances - Beginning                         |     |                                       | 26,915            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 17,054                               |
| Fund Balances - Beginning  Fund Balances - Ending |     | \$                                    | 45,857            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 26,915                               |
|                                                   |     | =                                     |                   | the state of the s |                                      |

# Webb County, Texas Laredo-Webb County Child Welfare Unit Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                |                                           | 2003              |                                                |                                      |
|--------------------------------|-------------------------------------------|-------------------|------------------------------------------------|--------------------------------------|
|                                | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
| REVENUES                       |                                           |                   |                                                |                                      |
| Intergovernmental:             |                                           |                   |                                                |                                      |
| City Of Laredo                 | \$<br>10,000                              | 4,500             | (5,500)                                        | 8,020                                |
| Grant Matching                 | 12,100                                    |                   | (12,100)                                       | 4,000                                |
| Interest                       | 2,500                                     | 1,670             | (830)                                          | 2,233                                |
| Miscellaneous                  | 1,000                                     | 1,939             | 939                                            | 381                                  |
| Total Revenues                 | \$<br>25,600                              | 8,109             | (17,491)                                       | 14,634                               |
|                                |                                           |                   |                                                |                                      |
|                                |                                           |                   |                                                |                                      |
| EXPENDITURES                   |                                           |                   |                                                |                                      |
| Current:                       |                                           |                   |                                                |                                      |
| Health And Human Services      |                                           |                   |                                                |                                      |
| Foster Care                    | \$                                        |                   |                                                | 5,099                                |
| Medical And Dental Service     | 300                                       | 75                | 225                                            | 287                                  |
| Clothing Allowance             | 15,000                                    | 13,515            | 1,485                                          | 10,029                               |
| Office Supplies                | 700                                       |                   | 700                                            | 687                                  |
| Professional Services          | 5,100                                     |                   | 5,100                                          |                                      |
| Miscellaneous                  | 4,500                                     | 2,702             | 1,798                                          | 4,340                                |
| Total Expenditures             | \$<br>25,600                              | 16,292            | 9,308                                          | 20,442                               |
| Excess (Deficiency) Of Revenue |                                           |                   |                                                |                                      |
| Over (Under) Expenditures      | \$                                        | (8,183)           | (8,183)                                        | (5,808)                              |
| Fund Balances - Beginning      |                                           | 116,154           |                                                | 121,962                              |
| Fund Balances - Ending         | \$                                        | 107,971           | •                                              | 116,154                              |

# Webb County, Texas Sheriff Inmate Commisary Sales Commission Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                             |    | Original and Final Budgeted Amounts | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total Prior Year As Of 9/30/02 |
|-------------------------------------------------------------|----|-------------------------------------|-------------------|------------------------------------------------|--------------------------------|
|                                                             |    |                                     |                   |                                                |                                |
| REVENUES                                                    | \$ | 600                                 |                   | (600)                                          | 455                            |
| Interest Commissary Commission                              | Þ  | 8,000                               | 27,403            | 19,403                                         | 21,232                         |
| Total Revenues                                              | \$ | 8,600                               | 27,403            | 18,803                                         | 21,687                         |
|                                                             |    |                                     |                   |                                                |                                |
| EXPENDITURES                                                |    |                                     |                   |                                                |                                |
| Current:                                                    |    |                                     |                   |                                                |                                |
| Corrections And Rehabilitation Office Supplies              | \$ | 100                                 |                   | 100                                            | 195                            |
| Materials And Supplies                                      |    | 6,000                               | 3,207             | 2,793                                          | 1,786                          |
| Total Expenditures                                          | \$ | 6,100                               | 3,207             | 2,793                                          | 1,981                          |
| (D. S. in and Of Provenue                                   |    |                                     |                   |                                                |                                |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$ | 2,500                               | 24,196            | 21,596                                         | 19,706                         |
| Fund Balances - Beginning                                   |    |                                     | 52,985            |                                                | 33,279                         |
| Fund Balances - Ending                                      |    | \$                                  | 77,181            |                                                | 52,985                         |

### Webb County, Texas

### **Rural Rail Transportation District**

|                                                  |          | 2003         |         |                                     |                     |  |
|--------------------------------------------------|----------|--------------|---------|-------------------------------------|---------------------|--|
|                                                  | Budg     | eted Amounts | Actual  | Variance with Final Budget Positive | Total<br>Prior Year |  |
|                                                  | Original | Final        | Amounts | (Negative)                          | As Of 9/30/02       |  |
|                                                  |          |              |         |                                     |                     |  |
| REVENUES                                         |          |              |         |                                     |                     |  |
| Revenue From Webb County                         | \$       |              | 40,000  | 40,000                              |                     |  |
| Total Revenues                                   | \$       |              | 40,000  | 40,000                              |                     |  |
|                                                  |          |              |         |                                     |                     |  |
| EXPENDITURES                                     |          |              |         |                                     |                     |  |
| Current:                                         |          |              |         |                                     |                     |  |
| General Government:                              |          |              |         |                                     |                     |  |
| Administrative Travel                            | \$       | 21,748       | 3,953   | 17,795                              |                     |  |
| Professional Services                            |          | 18,252       | 18,252  |                                     |                     |  |
| Total Expenditures                               | \$       | 40,000       | 22,205  | 17,795                              |                     |  |
| Excess (Deficiency) Of Revenue                   |          |              |         |                                     |                     |  |
| Over (Under) Expenditures                        | \$       | (40,000)     | 17,795  | 57,795                              |                     |  |
| Fund Balances - Beginning Fund Balances - Ending |          | \$           | 17,795  |                                     |                     |  |

#### **Webb County, Texas**

### City Of Laredo Homeless Prevention Program

|                                                              | HOMELESS PREVENTION PROGRAM |                                           |                   |                                                          |                                |  |  |
|--------------------------------------------------------------|-----------------------------|-------------------------------------------|-------------------|----------------------------------------------------------|--------------------------------|--|--|
|                                                              | I                           | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) | Total Prior Year As Of 9/30/02 |  |  |
| REVENUES                                                     |                             |                                           |                   |                                                          |                                |  |  |
| Intergovernmental                                            | \$                          | 29,692                                    | 29,692            |                                                          | 30,321                         |  |  |
| Total Revenues                                               | \$                          | 29,692                                    | 29,692            |                                                          | 30,321                         |  |  |
|                                                              | •                           |                                           |                   |                                                          |                                |  |  |
|                                                              |                             |                                           |                   |                                                          |                                |  |  |
| EXPENDITURES                                                 |                             |                                           |                   |                                                          |                                |  |  |
| Current:                                                     |                             |                                           |                   |                                                          |                                |  |  |
| Health And Human Services:                                   |                             |                                           |                   |                                                          | 20.221                         |  |  |
| Direct Service Homeless                                      | \$                          | 29,692                                    | 29,692            |                                                          | 30,321                         |  |  |
| Total Expenditures                                           | \$                          | 29,692                                    | 29,692            |                                                          | 30,321                         |  |  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | \$                          |                                           |                   |                                                          |                                |  |  |
| Fund Balances-Beginning Fund Balances-Ending                 |                             | \$                                        |                   |                                                          |                                |  |  |

## Webb County, Texas Elderly Nutrition Program

|                                                               |     | Eld<br>Grant                            |                   |                                                 |                                      |
|---------------------------------------------------------------|-----|-----------------------------------------|-------------------|-------------------------------------------------|--------------------------------------|
|                                                               |     | Original and<br>nal Budgeted<br>Amounts | Actual<br>Amounts | Variance with Final Budget- Positive (Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
| REVENUES                                                      |     |                                         | 405000            |                                                 | 70 527                               |
| Grant Matching                                                | \$  | 105,000                                 | 105,000           |                                                 | 79,537                               |
| Total Revenues                                                | \$  | 105,000                                 | 105,000           |                                                 | 79,537                               |
| EXPENDITURES                                                  |     |                                         |                   |                                                 |                                      |
| Current: Health And Human Services: Personnel Fringe Benefits | \$  | 33,896<br>14,900                        | 33,896<br>14,900  |                                                 | 24,645<br>12,791                     |
| Consumable Supplies                                           |     | 28,390                                  | 28,390            |                                                 | 35,145                               |
| Other                                                         |     | 27,814                                  | 27,814            |                                                 | 7,356                                |
| Total Expenditures                                            | \$  | 105,000                                 | 105,000           |                                                 | 79,937                               |
| Excess (Deficiency) of Revenues                               |     |                                         |                   |                                                 |                                      |
| Over (Under) Expenditures                                     | \$_ |                                         |                   |                                                 | (400)                                |
| Fund Balances-Beginning Fund Balances-Ending                  |     | \$                                      |                   |                                                 | 400                                  |

#### Webb County, Texas Children's Justice Act Cluster Court

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Contract # 9900-0405 Grant Period 7/01/02 - 06/30/03 Variance with Final Budget Original and Positive Cumulative Actual Final Budgeted Amounts Total (Negative) Thru 9/30/02 Amounts **REVENUES** 182 742 924 (4,917)5,841 Intergovernmental \$ 456 (2,422)90 366 2,878 Revenue In kind (7,339)272 1,108 1,380 8,719 **Total Revenues EXPENDITURES** Current: Justice System: 3,750 \$ 3,750 Travel 182 742 924 1,167 2,091 Supplies 456 2,422 90 366 Expenditures In Kind 2,878 1,108 1,380 7,339 272 8,719 Total Expenditures Excess (Deficiency) Of Revenue Over (Under) Expenditures Fund Balances - Beginning \$ Fund Balances - Ending

Contract # 9901-0405

| Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total<br>Actual<br>Amounts<br>As Of 9/30/03                 | Total<br>Prior Year<br>As Of 9/30/02                                   |
|-------------------|------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------------------|
|                   |                                                |                                                             | 713 01 7/30/02                                                         |
|                   |                                                |                                                             |                                                                        |
| 280               | (4,637)                                        | 1,022                                                       | 851                                                                    |
| 138               | (2,284)                                        | 504                                                         | 419                                                                    |
| 418               | (6,921)                                        | 1,526                                                       | 1,270                                                                  |
|                   |                                                |                                                             |                                                                        |
|                   |                                                |                                                             |                                                                        |
| 280<br>138        | 3,750<br>887<br>2,284                          | 1,022<br>504                                                | 851<br>419                                                             |
| 418               | 6,921                                          | 1,526                                                       | 1,270                                                                  |
|                   |                                                |                                                             |                                                                        |
|                   | 138<br>418<br>280<br>138                       | 138 (2,284)<br>418 (6,921)<br>3,750<br>280 887<br>138 2,284 | 138 (2,284) 504<br>418 (6,921) 1,526<br>280 887 1,022<br>138 2,284 504 |

## Webb County, Texas Comprehensive Energy Assistance Program

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Grant #582047 /582 Grant Period 1/01/02 - 12/31/02 Variance with Final Budget-Positive Cumulative Actual **Budget Amounts** (Negative) Total Thru 9/30/02 Amounts Original Final REVENUES (15,939)135,594 325,127 189,533 341,066 238,033 \$ Intergovernmental **Grant Matching** (15,939)135,594 325,127 189,533 341,066 238,033 **Total Revenues EXPENDITURES** Current: Health And Human Services 1,605 32,456 13,752 18,704 34,061 \$ 23,758 Administrative 2,547 17,890 11,149 6,741 14,255 20,437 Case Management **Direct Services** 9.959 **Energy Crisis** 8,255 54,610 17,499 37,111 71,708 62,865 Co-Payment 953 139,057 12,400 126,657 140,010 87,643 Elderly and Disabled Assistance 1,990 66,237 66,584 347 68,574 19,919 Heating/Cooling Systems 589 13,698 8,186 9,959 14,287 5,512 **Direct Services Support** 832 832 832 832 Training and Travel Allowance 15,939 134,175 325,127 341,066 190,952 238,033 Total Expenditures Excess (Deficiency) of Revenues 1,419 (1,419)Over (Under) Expenditures \$ Fund Balances-Beginning Fund Balances-Ending

Grant #582047 /583 Grant Period 1/01/03 - 12/31/03

|           |          | Orani.                                | 1 CHOC 1/01/03 - 12 | 751705        |                             |
|-----------|----------|---------------------------------------|---------------------|---------------|-----------------------------|
|           |          |                                       | Variance with       | Total         | T . 1                       |
|           |          |                                       | Final Budget-       | Actual        | Total                       |
| Budget An |          | Actual                                | Positive            | Amounts       | Prior Year<br>As Of 9/30/02 |
| Original  | Final    | Amounts                               | (Negative)          | As Of 9/30/03 | AS O1 9/30/02               |
|           |          |                                       |                     |               |                             |
| 238,033   | 434,437  | 244,994                               | (189,443)           | 380,588       | 268,673                     |
| 250,055   | 10 1,101 | i i i i i i i i i i i i i i i i i i i |                     |               | 495_                        |
| 238,033   | 434,437  | 244,994                               | (189,443)           | 380,588       | 269,168                     |
| 238,033   | 434,437  |                                       |                     |               | :                           |
|           |          |                                       |                     |               |                             |
|           |          |                                       |                     |               |                             |
|           |          |                                       |                     |               |                             |
|           |          |                                       |                     |               |                             |
| 23,758    | 43,361   | 18,339                                | 25,022              | 37,043        | 13,616                      |
| 14,255    | 26,016   | 10,336                                | 15,680              | 21,485        | 6,923                       |
|           |          |                                       |                     |               |                             |
| 9,959     | 4,700    | 4,549                                 | 151                 | 4,549         | 39,670                      |
| 71,708    | 109,500  | 51,448                                | 58,052              | 68,947        | 37,005                      |
| 87,643    | 149,783  | 104,413                               | 45,370              | 116,813       | 135,575                     |
| 19,919    | 82,034   | 36,561                                | 45,473              | 102,798       | 5,246                       |
| 9,959     | 18,211   | 16,064                                | 2,147               | 24,250        | 5,827                       |
| 832       | 832      | 649                                   | 183                 | 649           | 717                         |
| 238,033   | 434,437  | 242,359                               | 192,078             | 376,534       | 244,579                     |
| 200,000   |          |                                       |                     |               |                             |
|           |          |                                       |                     |               | 24.500                      |
| · ·       |          | 2,635                                 | 2,635               | 4,054         | 24,589                      |
|           |          |                                       |                     |               |                             |
|           |          |                                       |                     | (1,419)       | (26,008)                    |
|           |          |                                       |                     | 2,635         | (1,419)                     |

# Webb County, Texas Weatherization Assistance For Low Income Persons Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                            |      | en e |         | TDHCA DOE Grant # 567047/562<br>Grant Period 4/01/01 - 3/31/03 |                  |        |                                            |
|------------------------------------------------------------|------|------------------------------------------|---------|----------------------------------------------------------------|------------------|--------|--------------------------------------------|
|                                                            |      | Budgeted                                 | Amounts | Cumulative                                                     | Actual           |        | Variance with<br>Final Budget-<br>Positive |
|                                                            |      | Original                                 | Final   | Thru 9/30/02                                                   | Amounts          | Total  | (Negative)                                 |
| REVENUES                                                   |      |                                          | 00.460  | (0.422                                                         | 20.240           | 80,681 | (7,782)                                    |
| Inter Intergovernmental                                    | \$_  | 47,907                                   | 88,463  | 60,432                                                         | 20,249           | 80,681 | $\frac{(7,782)}{(7,782)}$                  |
| Total Revenues                                             | \$ = | 47,907                                   | 88,463  | 60,432                                                         | 20,249           | 80,081 | (7,782)                                    |
|                                                            |      |                                          |         |                                                                |                  |        |                                            |
| EXPENDITURES                                               |      |                                          |         |                                                                |                  |        |                                            |
| Current:                                                   |      |                                          |         |                                                                |                  |        |                                            |
| Health And Human Services:                                 |      |                                          |         |                                                                |                  |        | 4.060                                      |
| Administration                                             | \$   | 3,724                                    | 8,875   | 3,724                                                          | 283              | 4,007  | 4,868                                      |
| Materials And Supplies                                     |      | 6,000                                    | 14,034  | 3,925                                                          | 10,065           | 13,990 | 44                                         |
| Program Support                                            |      | 1,772                                    | 8,550   | 11,517                                                         | (3,077)          | 8,440  | 110                                        |
| Labor                                                      |      | 26,800                                   | 41,172  | 37,833                                                         | 3,339            | 41,172 |                                            |
| State/DOE Required Travel                                  |      | 2,800                                    | 4,148   | 3,696                                                          | 452              | 4,148  |                                            |
| Fiscal Audit                                               |      | 800                                      | 1,600   | 800                                                            | 800              | 1,600  |                                            |
| Insurance                                                  |      | 1,500                                    | 3,000   | 180                                                            | 104              | 284    | 2,716                                      |
| Health And Safety                                          |      | 4,511                                    | 7,084   | 2,328                                                          | 4,712            | 7,040  | 44                                         |
| Total Expenditures                                         | \$   | 47,907                                   | 88,463  | 64,003                                                         | 16,678           | 80,681 | 7,782                                      |
| Excess (Deficiency) of Revenu<br>Over (Under) Expenditures | es - |                                          |         | (3,570)                                                        | 3,571            |        |                                            |
| Fund Balances-Beginning Fund Balances-Ending               | =    |                                          |         | \$                                                             | (2,248)<br>1,323 |        |                                            |

#### TDHCA DOE Grant # 567047/563 Grant Period 4/01/03 - 3/31/04

|            |                  | Grant P           |                                                          |                                    |                                      |
|------------|------------------|-------------------|----------------------------------------------------------|------------------------------------|--------------------------------------|
| Budgeted A | Amounts<br>Final | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) | Total Actual Amounts As of 9/30/03 | Total<br>Prior Year<br>As of 9/30/02 |
| Original   | Tillai .         | 7 Hillound        | (1 toguitato)                                            |                                    |                                      |
|            |                  |                   |                                                          |                                    |                                      |
| 45,631     | 45,631           | 17,441            | (28,190)                                                 | 37,690                             | 50,815                               |
| 45,631     | 45,631           | 17,441            | (28,190)                                                 | 37,690                             | 50,815                               |
|            |                  |                   |                                                          |                                    |                                      |
|            |                  |                   |                                                          |                                    |                                      |
|            |                  |                   |                                                          |                                    |                                      |
|            |                  |                   |                                                          |                                    |                                      |
| 5,059      | 5,059            | 378               | 4,682                                                    | 661                                | 3,509                                |
| 21,242     | 12,178           | 5,380             | 6,798                                                    | 15,445                             | 1,118                                |
| 4,800      | 4,800            | 586               | 4,214                                                    | (2,491)                            | (29,257)                             |
| 6,000      | 15,143           | 1,644             | 13,499                                                   | 4,983                              | 37,833                               |
| 1,500      | 1,500            | 1,155             | 345                                                      | 1,607                              | 2,433                                |
| 800        | 800              |                   | 800                                                      | 800                                | 800                                  |
| 2,670      | 2,670            | 104               | 2,566                                                    | 208                                | 180                                  |
| 3,560      | 3,482            | 3,452             | 30                                                       | 8,164                              | 1,232                                |
| 45,631     | 45,631           | 12,698            | 32,933                                                   | 29,376                             | 17,849                               |
|            |                  | 4,743             | 4,743                                                    | 8,314                              | 32,966                               |
|            |                  |                   |                                                          | (2,248)                            | (35,214)                             |
|            |                  |                   |                                                          | 6,066                              | (2,248)                              |

# Webb County, Texas Weatherization Assistance For Low Income Persons Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                            |           |          |            | TDHCA LIHEAP Grant # 817047/812<br>Grant Period 4/01/01 - 3/31/03 |          |         | : <b>**</b>                         |
|----------------------------|-----------|----------|------------|-------------------------------------------------------------------|----------|---------|-------------------------------------|
|                            |           | Budget   | ed Amounts | Cumulative                                                        | Actual   |         | Variance with Final Budget-Positive |
|                            | ·         | Original | Final      | Thru 9/30/02                                                      | Amounts  | Total   | (Negative)                          |
| REVENUES                   |           |          |            |                                                                   |          |         |                                     |
| Intergovernmental          | \$        | 55,369   | 135,603    | 67,060                                                            | 64,153   | 131,213 | (4,390)                             |
| Total Revenues             | \$        | 55,369   | 135,603    | 67,060                                                            | 64,153   | 131,213 | (4,390)                             |
| EXPENDITURES               |           |          |            |                                                                   |          |         |                                     |
| Current:                   |           |          |            |                                                                   |          |         |                                     |
| Health And Human Services: |           |          |            |                                                                   |          |         |                                     |
| Administrative             | \$        | 2,795    | 13,560     | 2,840                                                             | 8,075    | 10,915  | 2,645                               |
| Materials                  |           | 22,639   | 32,430     | 12,539                                                            | 20,653   | 33,192  | (762)                               |
| Program Support            |           | 22,640   | 59,332     |                                                                   | 15,295   | 15,295  | 44,037                              |
| Labor                      |           |          | 16,038     | 46,458                                                            | 13,620   | 60,078  | (44,040)                            |
| Health And Safety          |           | 5,031    | 13,560     | 4,881                                                             | 7,080    | 11,961  | 1,599                               |
| Roof Repair                | _         | 2,264    | 683        | 683                                                               | <u> </u> | 683     |                                     |
| Total Expenditures         | \$ _      | 55,369   | 135,603    | 67,401                                                            | 64,723   | 132,124 | 3,479                               |
| Excess (Deficiency) O      | f Revenue |          |            |                                                                   |          |         |                                     |
| Over (Under) Expendit      | ures \$ = |          |            | (341)                                                             | (570)    | (911)   | (911)                               |
| Fund Balances-Beginning    |           |          |            |                                                                   | (751)    |         |                                     |
| Fund Balances-Ending       |           |          |            | \$                                                                | (1,321)  |         |                                     |

TDHCA LIHEAP Grant # 813047 / 813 Grant Period 4/01/03 - 3/31/04

|                      |                  | Grant P           |                                                          |                                             |                                      |
|----------------------|------------------|-------------------|----------------------------------------------------------|---------------------------------------------|--------------------------------------|
| Budgeted<br>Original | Amounts<br>Final | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) | Total<br>Actual<br>Amounts<br>As of 9/30/03 | Total<br>Prior Year<br>As of 9/30/02 |
| Original             | 1 11101          |                   |                                                          |                                             |                                      |
| 76,654               | 76,654           | 9,264             | (67,390)                                                 | 73,417                                      | 50,692                               |
| 76,654               | 76,654           | 9,264             | (67,390)                                                 | 73,417                                      | 50,692                               |
|                      |                  |                   |                                                          |                                             |                                      |
|                      |                  |                   |                                                          |                                             |                                      |
| •                    |                  |                   |                                                          |                                             |                                      |
| 7,665                | 7,665            | 19                | 7,646                                                    | 8,094                                       | 2,840                                |
| 30,196               | 30,196           | 4,766             | 25,430                                                   | 25,419                                      | 2,563                                |
| 16,014               | 16,014           | 1,929             | 14,085                                                   | 17,224                                      |                                      |
| 12,776               | 12,776           | 1,042             | 11,734                                                   | 14,662                                      | 37,368                               |
| 6,899                | 6,899            | 3,264             | 3,635                                                    | 10,345                                      | 3,833                                |
| 3,104                | 3,104            |                   | 3,104_                                                   | · ·                                         | 635                                  |
| 76,654               | 76,654           | 11,019            | 65,635                                                   | 75,743                                      | 47,239                               |
|                      |                  |                   |                                                          |                                             |                                      |
|                      |                  | (1,755)           | (1,755)                                                  | (2,325)                                     | 3,453                                |
|                      |                  |                   |                                                          | (751)                                       | (4,204)                              |
|                      |                  |                   |                                                          | (3,076)                                     | (751)                                |

### Webb County, Texas Community Services Block Grant

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

CSBG Grant 611047/612 Grant Period 1/01/02 - 12/31/02 Variance with Final Budget-Positive Cumulative Actual **Budgeted Amounts** (Negative) Total Thru 9/30/02 Amounts Original Final REVENUES 463,122 125,225 425,907 463,122 337,897 Intergovernmental 140,185 33,498 140,185 106,687 141,195 **Grant Matching** 444,584 158,723 603,307 567,102 603,307 Total Revenues **EXPENDITURES** Current: Health And Human Services: 127,445 394,111 394,111 266,666 414,450 Personnel 97,167 23,332 97,167 73,835 72,107 Fringe Benefits 2,669 (168)2,837 2,000 2,669 Travel 22,848 19,186 3,662 22,848 1,324 Supplies 86,512 33,460 86,512 53,052 77,221 Other 45,983 45,983 45,983 Capital Outlay 187,731 649,290 461,559 567,102 649,290 **Total Expenditures** Excess (Deficiency) of Revenues (45,983)(29,008)(45,983)(16,975)\$ Over Expenditures Other Financing Sources (Uses): 45,983 45,983 45,983 Lease-Purchase Financing 45,983 45,983 45,983 Total Other Financing Sources (Uses): (29,008)29,008 Net Change in Fund Balances

\$

Fund Balances-Beginning

Fund Balances-Ending

#### CSBG Grant 611047/613 Grant Period 1/01/03 - 12/31/03

|          |         | Giani   |                             |                            |                     |
|----------|---------|---------|-----------------------------|----------------------------|---------------------|
|          |         |         | Variance with Final Budget- | Total<br>Actual<br>Amounts | Total<br>Prior Year |
| Budgeted |         | Actual  | Positive                    | Amounts As Of 9/30/03      | As Of 9/30/02       |
| Original | Final   | Amounts | (Negative)                  | As OI 9/30/03              | AS OI 9/30/02       |
|          |         |         |                             |                            |                     |
| 131,326  | 458,947 | 322,079 | (136,868)                   | 447,304                    | 464,968             |
| 102,502  | 237,014 | 101,014 | (136,000)                   | 134,512                    | 127,216_            |
| 233,828  | 695,961 | 423,093 | (272,868)                   | 581,816                    | 592,184             |
|          |         |         |                             |                            |                     |
|          |         |         |                             |                            |                     |
|          |         |         |                             |                            |                     |
|          |         |         |                             |                            |                     |
|          |         |         |                             |                            |                     |
| 153,603  | 438,805 | 252,633 | 186,172                     | 380,079                    | 381,986             |
| 39,899   | 139,508 | 87,691  | 51,817                      | 111,024                    | 104,759             |
| 1,500    | 2,302   | 2,288   | 14                          | 2,120                      | 3,162               |
| 15,641   | 23,021  | 11,697  | 11,324                      | 15,359                     | 24,524              |
| 23,185   | 92,325  | 69,008  | 23,317                      | 102,468                    | 72,642              |
|          |         |         |                             |                            | 45,983              |
| 233,828  | 695,961 | 423,317 | 272,644                     | 611,050                    | 633,056             |
|          |         |         |                             |                            |                     |
|          |         | (224)   | (224)                       | (29,234)                   | (40,872)            |
|          |         | ( )     |                             |                            |                     |
|          |         |         |                             |                            |                     |
|          |         |         |                             |                            | 45,983              |
|          |         |         |                             |                            | 45,983              |
|          |         | (224)   | (224)                       | (29,234)                   | 5,111               |
|          |         | (224)   | (224)                       | (,,-)                      |                     |
|          |         |         |                             | 29,010                     | 23,899              |
|          |         |         |                             | (224)                      | 29,010              |
|          |         |         |                             |                            |                     |



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#### Webb County, Texas Meals On Wheels

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

| Mea    | ls On  | Wheel        | s   |
|--------|--------|--------------|-----|
| Contra | ot # 0 | <b>00158</b> | 100 |

|                                                                                                      | Contract # 000138100 |                                                             |                                                             |                                                           |                                                         |                                                 |
|------------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------|-------------------------------------------------------------|-----------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------|
|                                                                                                      |                      | Budgeted                                                    | Amounts                                                     | Actual                                                    | Variance with<br>Final Budget-<br>Positive              | Total<br>Prior Year                             |
|                                                                                                      | _                    | Original                                                    | Final                                                       | Amounts                                                   | (Negative)                                              | As Of 9/30/02                                   |
| REVENUES Intergovernmental                                                                           | \$                   | 562,383<br>67,000                                           | 562,383<br>67,000                                           | 309,461<br>67,000                                         | (252,922)                                               | 342,071<br>59,000                               |
| Grant Matching Total Revenues                                                                        | \$                   | 629,383                                                     | 629,383                                                     | 376,461                                                   | (252,922)                                               | 401,071                                         |
| EXPENDITURES                                                                                         |                      |                                                             |                                                             |                                                           |                                                         |                                                 |
| Current:                                                                                             |                      |                                                             |                                                             |                                                           |                                                         |                                                 |
| Health And Human Services: Personnel Fringe Benefits Travel Consumable Supplies Other Capital Outlay | \$                   | 205,928<br>72,618<br>25,500<br>124,001<br>183,336<br>18,000 | 205,928<br>72,618<br>25,500<br>180,880<br>183,337<br>18,000 | 193,732<br>64,129<br>14,106<br>84,388<br>63,605<br>16,548 | 12,196<br>8,489<br>11,394<br>96,492<br>119,732<br>1,452 | 168,658<br>57,814<br>15,273<br>89,167<br>44,600 |
| Total Expenditures                                                                                   | \$                   | 629,383                                                     | 686,263                                                     | 436,508                                                   | 249,755                                                 | 375,512                                         |
| Excess (Deficiency) of Revenues Over (Under) Expenditures                                            | \$<br>=              |                                                             | (56,880)                                                    | (60,047)                                                  | (3,167)                                                 | 25,559                                          |
| Fund Balances-Beginning Fund Balances-Ending                                                         |                      |                                                             | \$                                                          | 56,880<br>(3,167)                                         |                                                         | 31,321<br>56,880                                |

#### Webb County, Texas Self Help Center Contract # 718003

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Contract # 718003
Grant Period 05/11/99-10/09/02

|                                                             | ·            |                        | Grant Period 05/   | 1/99-10/09/02      |                  |                    |
|-------------------------------------------------------------|--------------|------------------------|--------------------|--------------------|------------------|--------------------|
|                                                             |              | Budgeted A             | mounts             | Cumulative         | Actual           |                    |
|                                                             | _            | Original               | Final              | Thru 9/30/02       | Amounts          | Total              |
| REVENUES                                                    |              | 1 000 780              | 1,111,000          | 1,031,739          | 79,239           | 1,110,978          |
| Intergovernmental  Total Revenues                           | \$ _<br>\$ _ | 1,000,780<br>1,000,780 | 1,111,000          | 1,031,739          | 79,239           | 1,110,978          |
|                                                             |              |                        |                    |                    |                  |                    |
|                                                             |              |                        |                    |                    |                  |                    |
| EXPENDITURES Current:                                       |              |                        |                    |                    |                  |                    |
| Community And Economic Development:  Personnel              | \$           | 269,280                | 445,341            | 445,341            | 10.000           | 445,341            |
| Operations Program Cost                                     |              | 58,500<br>530,000      | 177,218<br>295,631 | 167,188<br>262,500 | 10,029<br>33,110 | 177,217<br>295,610 |
| Administration Capital Outlay                               |              | 50,000<br>93,000       | 50,000<br>142,809  | 50,000<br>106,709  | 36,100           | 50,000<br>142,809  |
| Total Expenditures                                          | \$ _         | 1,000,780              | 1,111,000          | 1,031,739          | 79,239           | 1,110,978          |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$ =         |                        |                    |                    |                  |                    |
| Fund Balances - Beginning                                   |              |                        |                    | ė.                 |                  |                    |
| Fund Balances - Ending                                      |              |                        |                    | \$                 |                  |                    |

| Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
|---------------------------------------------------------|--------------------------------------|
| (22                                                     |                                      |
| (22                                                     | <u> </u>                             |
|                                                         |                                      |
| 1                                                       | 31,298<br>11,739                     |
| 21                                                      | 53,142                               |
|                                                         | 66,941                               |
| 22                                                      | 163,120                              |
|                                                         |                                      |

### Webb County, Texas HUD Colonia Initiative Program

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

**HUD Colonia Initiative Program** Contract # B-98-RH-TX-0003 Actual **Budgeted Amounts** Cumulative Total Thru 9/30/02 Amounts Final Original REVENUES 509,000 27,197 481,803 509,000 509,000 Intergovernmental 509,000 27,197 481,803 509,000 509,000 **Total Revenues EXPENDITURES** Current: Community And Economic Development: 12,075 12,075 12,075 \$ 10,268 Housing Assistance Programs 473,183 473,183 27,197 473,183 413,500 Program Cost 23,742 23,742 85,232 23,742 Administration 27,197 509,000 509,000 509,000 509,000 **Total Expenditures** Excess (Deficiency) Of Revenue Over (Under) Expenditures Fund Balances- Beginning

Fund Balances - Ending

| Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
|---------------------------------------------------------|--------------------------------------|
|                                                         |                                      |
|                                                         | 359,691                              |
|                                                         | 359,691                              |
|                                                         |                                      |
|                                                         |                                      |
|                                                         |                                      |
|                                                         |                                      |
|                                                         | 359,086                              |
| <u> </u>                                                | 605                                  |
|                                                         | 359,691                              |
|                                                         |                                      |
|                                                         |                                      |
|                                                         |                                      |
|                                                         |                                      |

#### Webb County, Texas

#### **HUD Neighborhood Initiative Program**

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

### HUD Neighborhood Initiative Program Contract # B-00-NI-TX-WC-0002

|                                     |            | D. J. 4. J A           |           | Cumulative    | Actual                                       |         |
|-------------------------------------|------------|------------------------|-----------|---------------|----------------------------------------------|---------|
|                                     | _          | Budgeted A<br>Original | Final     | Thru 9/30/02  | Amounts                                      | Total   |
|                                     | : -        | Original               | 1 11101   | 11114 3/30/02 |                                              |         |
| REVENUES                            |            |                        |           |               |                                              |         |
| Intergovernmental                   | \$         | 1,000,000              | 1,000,000 | 122,685       | 86,130                                       | 208,815 |
| Total Revenues                      | \$ _       | 1,000,000              | 1,000,000 | 122,685       | 86,130                                       | 208,815 |
|                                     | -          |                        |           |               |                                              |         |
|                                     |            |                        |           |               |                                              |         |
|                                     |            |                        |           |               |                                              |         |
| EXPENDITURES                        |            |                        |           |               |                                              |         |
| Current:                            |            |                        |           |               |                                              |         |
| Community And Economic Development: |            |                        |           |               |                                              |         |
| Housing Assistance Programs         | \$         | 800,000                | 730,550   |               | 26,184                                       | 26,184  |
| Program Cost                        |            | 100,000                | 120,758   | 51,996        | 23,900                                       | 75,896  |
| Administration                      |            | 100,000                | 148,692   | 70,689        | 36,046                                       | 106,735 |
| Total Expenditures                  | \$_        | 1,000,000              | 1,000,000 | 122,685       | 86,130                                       | 208,815 |
| Excess (Deficiency) Of Revenue      | \$         |                        |           |               |                                              |         |
|                                     | <b>"</b> = |                        |           |               |                                              |         |
| Over (Under) Expenditures           |            |                        |           |               |                                              |         |
| Fund Balances - Beginning           |            |                        |           |               | <u>,                                    </u> |         |
| Fund Balances - Ending              |            |                        |           | \$            |                                              |         |

| Variance with |               |
|---------------|---------------|
| Final Budget  | Total         |
| Positive      | Prior Year    |
| (Negative)    | As Of 9/30/02 |
|               |               |
| (791,185)     | 61,509        |
| (791,185)     | 61,509        |
|               |               |
| 704,366       |               |
| 44,862        | 16,895        |
| 41,957        | 44,614        |
| 791,185       | 61,509        |
|               |               |

#### Webb County, Texas Self Help Center Contract #721003

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                     |      | G                                       | Contract #<br>Frant Period 11/1 | ‡721003<br>0/01 - 11/10/03 |         |                |
|-------------------------------------|------|-----------------------------------------|---------------------------------|----------------------------|---------|----------------|
|                                     |      | Budgeted A                              | mounts                          | Cumulative                 | Actual  |                |
|                                     | . —  | Original                                | Final                           | Thru 9/30/02               | Amounts | Total          |
|                                     |      | # 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |                                 |                            |         |                |
| REVENUES                            |      |                                         |                                 |                            |         | <b>700 (40</b> |
| Intergovernmental                   | \$_  | 1,572,135                               | 1,572,135                       | 326,834                    | 411,809 | 738,643        |
| Total Revenues                      | \$ _ | 1,572,135                               | 1,572,135                       | 326,834                    | 411,809 | 738,643        |
|                                     |      |                                         |                                 |                            |         |                |
| EXPENDITURES                        |      |                                         |                                 |                            |         |                |
| Current:                            |      |                                         |                                 |                            |         |                |
| Community And Economic Development: | _    | <1.4.100                                | (20.515                         | 269,230                    | 323,906 | 593,136        |
| Personnel                           | \$   | 616,139                                 | 639,515                         | 44,559                     | 46,169  | 90,728         |
| Operations                          |      | 108,600                                 | 117,860                         | 1,175                      | 19,076  | 20,251         |
| Program Cost                        |      | 797,396                                 | 764,760                         | 11,870                     | 22,658  | 34,528         |
| Administration                      | _    | 50,000                                  | 50,000                          | 326,834                    | 411,809 | 738,643        |
| Total Expenditures                  | \$_  | 1,572,135                               | 1,572,135                       | 320,834                    | 411,007 | .,,,,,,,       |
| Excess (Deficiency) Of Revenue      | \$_  |                                         |                                 |                            |         |                |
| Over (Under) Expenditures           |      |                                         |                                 |                            |         |                |
| Fund Balances - Beginning           |      |                                         |                                 | ¢                          |         |                |

Fund Balances - Ending

| Variance with |               |
|---------------|---------------|
| Final Budget  | Total         |
| Positive      | Prior Year    |
| (Negative)    | As Of 9/30/02 |
|               | 326,834       |
| (833,492)     | 326,834       |
| (833,492)     | 320,834       |
|               |               |
| 46,379        | 269,230       |
| 27,132        | 44,559        |
| 744,509       | 1,175         |
| 15,472        | 11,870        |
| 833,492       | 326,834       |
|               |               |

### Webb County, Texas Child And Adult Care Food Program

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Child And Adult Care Food Program # TX-2400001 SDHPT Contract #75G7034

|                                 |      |            | SDHP1 Conti | act #/5G/034 | 100                                 | _                   |
|---------------------------------|------|------------|-------------|--------------|-------------------------------------|---------------------|
|                                 |      | Budgeted A | Amounts     | Actual       | Variance with Final Budget Positive | Total<br>Prior Year |
|                                 | _    | Original   | Final       | Amounts      | (Negative)                          | As Of 9/30/02       |
|                                 | -    |            |             |              |                                     |                     |
| REVENUES                        |      |            |             |              |                                     |                     |
| Intergovernmental               | \$   | 844,447    | 920,968     | 675,793      | (245,175)                           | 643,407             |
| Total Revenues                  | \$ _ | 844,447    | 920,968     | 675,793      | (245,175)                           | 643,407             |
|                                 |      |            |             |              |                                     |                     |
| EXPENDITURES                    |      |            |             |              |                                     |                     |
| Current:                        |      |            |             |              |                                     |                     |
| Health And Human Services       |      |            |             |              |                                     | 104 (17             |
| Personnel                       | \$   | 272,764    | 279,957     | 276,916      | 3,041                               | 184,617             |
| Fringe Benefits                 |      | 139,313    | 139,313     | 138,667      | 646                                 | 102,215<br>903      |
| Travel                          |      | 700        | 700         | 667          | 33                                  |                     |
| Supplies                        |      | 15,510     | 18,900      | 17,709       | 1,191                               | 13,017              |
| Other                           |      | 416,160    | 482,098     | 267,639      | 214,459                             | 368,333             |
| Total Expenditures              | \$_  | 844,447    | 920,968     | 701,598      | 219,370                             | 669,085             |
| Excess (Deficiency) of Revenues |      |            |             |              |                                     |                     |
| Over (Under) Expenditures       | \$ _ |            |             | (25,805)     | (25,805)                            | (25,678)            |
| Fund Polonges Reginning         |      |            |             |              |                                     | 25,678              |
| Fund Balances-Beginning         |      |            | \$          | (25,805)     |                                     |                     |
| Fund Balances- Ending           |      |            | J           | (23,803)     |                                     |                     |

#### **Purchase of Juvenile Justice Alternatives**

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

| Variance wi<br>Final Budge<br>actual Positive<br>mounts (Negative) | th et Total Prior Year |
|--------------------------------------------------------------------|------------------------|
| nounts (Negative)                                                  |                        |
|                                                                    | As Of 9/30/02          |
|                                                                    |                        |
|                                                                    |                        |
|                                                                    | 10.500                 |
| 4,447 (10,990                                                      |                        |
| 1,816 (4,747                                                       |                        |
| 6,263 (15,737                                                      | 7) 17,915              |
|                                                                    |                        |
|                                                                    |                        |
|                                                                    |                        |
|                                                                    |                        |
| 6,263 15,737                                                       | 17,915                 |
| 6,263 15,737                                                       | 17,915                 |
|                                                                    |                        |
|                                                                    |                        |
|                                                                    |                        |
|                                                                    | 6,263 15,737           |

#### **Juvenile Accountability Incentive Block Grant**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                              |    |                       | Grant #JB-02-J20-13831-05<br>Grant Period: 9/01/03 - 8/31/04 |                   |         |  |  |
|--------------------------------------------------------------|----|-----------------------|--------------------------------------------------------------|-------------------|---------|--|--|
|                                                              |    | Original and          |                                                              |                   |         |  |  |
|                                                              | F  | inal Budgeted Amounts | Cumulative Thru 9/30/02                                      | Actual<br>Amounts | Total   |  |  |
| REVENUES                                                     |    |                       |                                                              |                   |         |  |  |
| Intergovernmental                                            | \$ | 72,048                | 32,176                                                       | 34,554            | 66,730  |  |  |
| Grant Matching                                               |    | 53,467                | 25,854                                                       | 25,778            | 51,632  |  |  |
| Total Revenues                                               | \$ | 125,515               | 58,030                                                       | 60,332            | 118,362 |  |  |
| EXPENDITURES Current: Justice System:                        |    |                       |                                                              |                   |         |  |  |
| Personnel                                                    | \$ | 98,129                | 47,102                                                       | 50,192            | 97,294  |  |  |
| Operations                                                   |    | 27,386                | 10,928                                                       | 10,140            | 21,068  |  |  |
| Total Expenditures                                           | \$ | 125,515               | 58,030                                                       | 60,332            | 118,362 |  |  |
| Excess (Deficiency) Of Revenues<br>Over (Under) Expenditures | \$ |                       |                                                              |                   |         |  |  |
| Fund Balances - Beginning Fund Balances - Ending             |    |                       |                                                              | \$                |         |  |  |

| Variance with |                                         |
|---------------|-----------------------------------------|
| Final Budget  | Total                                   |
| Positive      | Prior Year                              |
| (Negative)    | As Of 09/30/02                          |
|               |                                         |
|               |                                         |
| (5,318)       | 32,176                                  |
| (1,835)       | 25,854                                  |
| (7,153)       | 58,030                                  |
|               |                                         |
|               |                                         |
|               |                                         |
|               |                                         |
|               |                                         |
| 835           | 47,102                                  |
| 6,318         | 10,928                                  |
| 7,153         | 58,030                                  |
|               | *                                       |
|               |                                         |
|               | 5 · · · · · · · · · · · · · · · · · · · |
|               |                                         |
|               |                                         |

### School Based Anti-Truancy Bootcamp

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Grant #JB-01-J20-14564-04 Grant Period 8/01/02 - 7/31/03 Variance with Final Budget Original and Positive Actual Final Budgeted Cumulative (Negative) Total Amounts thru 9/30/02 Amounts REVENUES (68,965)117,468 99,174 18,295 186,433 \$ Intergovernmental (7,663)13,052 11,019 2,033 20,715 **Grant Matching** In-kind Revenues (76,629)20,327 110,193 130,520 207,148 **Total Revenues EXPENDITURES** Current: Justice System: 49,235 106,546 126,873 20,327 \$ 176,108 Wages And Fringe Benefits 27,393 3,647 3,647 31,040 Operations 130,520 76,629 110,193 20,327 207,148 Total Expenditures Excess (Deficiency) Of Revenues Over (Under) Expenditures \$ Fund Balances - Beginning

Fund Balances - Ending

Total
Prior Year
As of 09/30/02

184,034 3,540 28,985 216,559

187,574 28,985 216,559



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South Texas Development Council - Juvenile Accountability Incentive Block Grant Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                 |      |            | 2003   |               |               |
|---------------------------------|------|------------|--------|---------------|---------------|
|                                 |      |            |        | Variance with |               |
|                                 | Or   | iginal and |        | Final Budget  | Total         |
|                                 | Fina | l Budgeted |        | Positive      | Prior Year    |
|                                 |      | Amounts    | Actual | (Negative)    | As Of 9/30/02 |
|                                 |      |            |        |               |               |
| REVENUES                        |      |            |        |               |               |
| Intergovernmental               | \$   | 5,387      | 5,374  | (13)          | 29,346        |
| Total Revenues                  | \$   | 5,387      | 5,374  | (13)          | 29,346        |
|                                 |      |            |        |               |               |
|                                 |      |            |        |               |               |
| EXPENDITURES                    |      |            |        |               |               |
| Current:                        |      |            |        |               |               |
| Justice System:                 |      |            |        |               |               |
| Training & Education            | \$   | 5,387      | 5,374  | 13            | 15,572        |
| Professional Services           |      |            |        |               | 13,773        |
| Total Expenditures              | \$   | 5,387      | 5,374  | 13            | 29,346        |
|                                 |      |            |        |               |               |
| Excess (Deficiency) Of Revenues |      |            |        |               |               |
| Over (Under) Expenditures       | \$   |            |        |               |               |
| 7 17 1 P                        |      |            |        |               |               |
| Fund Balances - Beginning       |      | \$         |        |               |               |
| Fund Balances - Ending          |      | •          |        |               |               |

## District Attorney's Initiative Against Domestic Violence Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Grant # VA-02-V30-13771-04 Grant Period 7/01/02 - 6/30/03 Variance with Final Budget Original and Positive Actual Cumulative Final Budgeted (Negative) Total Amounts Thru 9/30/02 Amounts **REVENUES** 24,962 35,421 10,459 35,421 \$ Intergovernmental (327)<u>3,</u>486 22,591 19,105 22,918 Grant Matching (327)58,012 13,945 44,067 58,339 **Total Revenues EXPENDITURES** Current: Justice System: 146 40,813 30,659 10,154 \$ 40,959 Personnel 16,525 181 13,408 16,706 3,117 Fringe Benefits 250 250 250 Travel 424 424 424 Supplies 44,067 58,012 327 13,945 58,339 Total Expenditures Excess (Deficiency) Of Revenue Over (Under) Expenditures Fund Balances - Beginning

Fund Balances - Ending

#### Grant # VA-03-V30-13771-05 Grant Period 07/01/03 - 06/30/04

|            |         | 0.4     |               |               |               |
|------------|---------|---------|---------------|---------------|---------------|
|            |         |         | Variance with | Total         |               |
|            |         |         | Final Budget  | Actual        | Total         |
| Budgeted A | Amounts | Actual  | Positive      | Amounts       | Prior Year    |
| Original   | Final   | Amounts | (Negative)    | As Of 9/30/03 | As Of 9/30/02 |
|            |         |         |               |               |               |
| 46,255     | 46,255  | 11,146  | (35,109)      | 36,108        | 40,845        |
| 15,831     | 15,849  | 3,870   | (11,979)      | 22,975        | 13,614        |
| 62,086     | 62,104  | 15,016  | (47,088)      | 59,083        | 54,459        |
|            |         |         |               |               |               |
|            |         |         |               |               |               |
|            |         |         |               |               |               |
|            |         |         |               |               |               |
| 42,732     | 42,732  | 10,247  | 32,485        | 40,906        | 40,154        |
| 18,474     | 18,492  | 4,305   | 14,187        | 17,713        | 13,631        |
| 400        | 400     | 250     | 150           | 250           | 250           |
| 480        | 480     | 214     | 266_          | 214           | 424           |
| 62,086     | 62,104  | 15,016  | 47,088        | 59,083        | 54,459        |
|            |         |         |               |               |               |
|            |         |         |               |               |               |
|            |         |         |               |               |               |
|            |         |         |               |               |               |

### **District Attorney's Domestic Violence Counselors**

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                        |    |                | Grant # WF-01-V30-13508-04     |         |        |  |
|----------------------------------------|----|----------------|--------------------------------|---------|--------|--|
|                                        |    |                | Grant Period 6/01/02- 11/30/02 |         |        |  |
|                                        |    |                |                                |         |        |  |
|                                        |    | Original and   |                                |         |        |  |
|                                        |    | Final Budgeted | Cumulative                     | Actual  |        |  |
|                                        |    | Amounts        | Thru 9/30/02                   | Amounts | Total  |  |
|                                        |    |                |                                |         |        |  |
| REVENUES                               |    |                |                                |         |        |  |
| Intergovernmental                      | \$ | 36,596         | 27,130                         | 9,466   | 36,596 |  |
| Grant Matching                         |    | 20,996         | 9,043                          | 9,751   | 18,794 |  |
| Total Revenues                         | \$ | 57,592         | 36,173                         | 19,217  | 55,390 |  |
|                                        |    |                |                                |         |        |  |
|                                        |    |                |                                |         |        |  |
| EXPENDITURES                           |    |                |                                |         |        |  |
| Current:                               |    |                |                                |         |        |  |
| Justice System:                        |    |                |                                |         |        |  |
| Personnel                              | \$ | 41,693         | 27,395                         | 14,857  | 42,252 |  |
| Fringe Benefits                        |    | 11,923         | 8,035                          | 4,300   | 12,335 |  |
| Travel                                 |    | 1,076          |                                |         |        |  |
| Training and Education                 |    |                |                                |         |        |  |
| Supplies And Direct Operating Expenses |    | 2,900          | 743                            | 60      | 803    |  |
| Total Expenditures                     | \$ | 57,592         | 36,173                         | 19,217  | 55,390 |  |
|                                        |    |                |                                |         |        |  |
| Excess (Deficiency) Of Revenue         | ď  |                |                                |         |        |  |
| Over (Under) Expenditures              | \$ |                |                                |         |        |  |
|                                        |    |                |                                |         |        |  |
| Fund Balances - Beginning              |    |                |                                | ,       |        |  |
| Fund Balances - Ending                 |    |                |                                | \$      |        |  |

| Final Budget | Total         |
|--------------|---------------|
| Positive     | Prior Year    |
| (Negative)   | As of 9/30/02 |
|              |               |
|              | 71,281        |
| (2,202)      | 40,688        |
| (2,202)      | 111,969       |
|              |               |
| (559)        | 83,142        |
| (412)        | 23,679        |
| 1,076        | 676           |
|              | 250           |
| 2,097        | 4,222         |
| 2,202        | 111,969       |
|              |               |

Variance with

### Webb County, Texas

### Criminal Justice Division District Attorney's Domestic Violence Counselors

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Grant # WF-02-V30-13508-05 Grant Period 12/01/02 - 08/31/03

|                                        |            |          | Grant I criod 1. | D. O I, O B O O . C I . C C | _                                   |
|----------------------------------------|------------|----------|------------------|-----------------------------|-------------------------------------|
|                                        |            | Budgeted |                  | Actual                      | Variance with Final Budget Positive |
|                                        |            | Original | Final            | Amounts                     | (Negative)                          |
|                                        |            |          |                  |                             |                                     |
| REVENUES                               |            |          |                  |                             |                                     |
|                                        | \$         | 54,893   | 54,893           | 54,893                      |                                     |
| Intergovernmental                      | Ψ          | 39,432   | 39,432           | 31,185                      | (8,247)                             |
| Grant Matching                         | s -        | 94,325   | 94,325           | 86,078                      | (8,247)                             |
| Total Revenues                         | ³ <b>=</b> | 94,323   |                  |                             |                                     |
|                                        |            |          |                  |                             |                                     |
|                                        |            |          |                  |                             |                                     |
| EXPENDITURES                           |            |          |                  |                             |                                     |
| Current:                               |            |          |                  |                             |                                     |
| Justice System:                        |            |          |                  | <b>61.011</b>               | 2 024                               |
| Personnel                              |            | 65,845   | 65,845           | 61,911                      | 3,934                               |
| Fringe Benefits                        |            | 22,029   | 22,029           | 19,122                      | 2,907                               |
| Travel                                 |            | 2,101    | 2,101            |                             | 2,101                               |
|                                        |            |          |                  |                             |                                     |
| Training and Education                 |            | 4,350    | 4,350            | 5,045                       | (695)                               |
| Supplies And Direct Operating Expenses | s -        | 94,325   | 94,325           | 86,078                      | 8,247                               |
| Total Expenditures                     | ۰ –        | 94,323   | 71,525           |                             |                                     |
| To (D. C. 'mara) Of Payanya            |            |          |                  |                             |                                     |
| Excess (Deficiency) Of Revenue         | æ          |          |                  |                             |                                     |
| Over (Under) Expenditures              | \$ _       |          |                  |                             |                                     |
| n 181 Designing                        |            |          |                  |                             |                                     |
| Fund Balances - Beginning              |            |          | \$               |                             |                                     |
| Fund Balances - Ending                 |            |          | Φ                |                             |                                     |

#### Grant # WF-03-V30-13508-06 Grant Period 09/01/03 - 08/31/04

| Original and Final Budgeted | Actual  | Variance with Final Budget Positive | Total Actual Amounts | –<br>Total<br>Prior Year |
|-----------------------------|---------|-------------------------------------|----------------------|--------------------------|
| _                           | Amounts | (Negative)                          | As Of 9/30/03        | As Of 9/30/02            |
| Amounts                     | Amounts | (2108)                              |                      |                          |
|                             |         |                                     |                      |                          |
| 80,000                      | 5,999   | (74,001)                            | 60,892               |                          |
| 49,916                      | 5,037   | (44,879)                            | 36,222               |                          |
| 129,916                     | 11,036  | (118,880)                           | 97,114               |                          |
|                             |         |                                     |                      |                          |
|                             |         |                                     |                      |                          |
|                             |         |                                     |                      |                          |
|                             |         |                                     |                      |                          |
|                             | 7.420   | 85,147                              | 69,340               |                          |
| 92,576                      | 7,429   | •                                   | 20,835               |                          |
| 29,340                      | 1,713   | 27,627<br>106                       | 1,894                |                          |
| 2,000                       | 1,894   | 100                                 | 1,054                |                          |
| < 000                       |         | 6,000                               | 5,045                |                          |
| 6,000                       | 11,036  | 118,880                             | 97,114               |                          |
| 129,916                     | 11,030  | 110,000                             |                      |                          |
|                             |         |                                     |                      |                          |
|                             |         |                                     |                      |                          |
|                             |         |                                     |                      |                          |
|                             |         |                                     |                      |                          |



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#### **Webb County Texas**

#### **Drug Enforcement Agency - Narcotics Task Force**

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures For Year Ended September 30, 2002

Grant # Hidta Webb County
Grant Period 10/01/02 - 09/30/03

|                                      |        |          |           |         | Variance with Final Budget | Total         |
|--------------------------------------|--------|----------|-----------|---------|----------------------------|---------------|
|                                      |        | Budgeted | l Amounts | Actual  | Positive                   | Prior Year    |
|                                      | -      | Original | Final     | Amounts | (Negative)                 | As Of 9/30/02 |
|                                      |        |          |           |         |                            |               |
| REVENUES                             |        |          |           |         |                            | 106 105       |
| Intergovernmental                    | \$     | 198,204  | 211,107   | 211,107 |                            | 196,135       |
| Grant Matching                       |        | 16,934   | 12,289    | 4,299   | (7,990)                    | 62,973        |
| Total Revenues                       | \$     | 215,138  | 223,396   | 215,406 | (7,990)                    | 259,108       |
| Total November                       | , ' =  |          |           |         |                            |               |
|                                      |        |          |           |         |                            |               |
| EXPENDITURES                         |        |          |           |         |                            |               |
| Current:                             |        |          |           |         |                            |               |
| Public Safety:                       |        |          |           |         | = 005                      | 161 244       |
| Personnel                            | \$     | 116,782  | 122,080   | 114,255 | 7,825                      | 161,344       |
| Overtime                             |        | 38,525   | 40,263    | 40,263  |                            | 58,736        |
| Fringe Benefits                      |        | 59,831   | 61,053    | 60,888  | 165                        |               |
| Total Expenditures                   | \$     | 215,138  | 223,396   | 215,406 | 7,990                      | 220,080       |
|                                      |        |          |           |         |                            |               |
| Excess (Deficiency) Of Revenue       |        |          |           |         |                            |               |
| •                                    |        |          |           |         |                            | 39,028        |
| Over (Under) Expenditures            |        |          |           |         |                            |               |
|                                      |        |          |           |         |                            |               |
| Other Financing Sources (Uses):      |        |          |           |         |                            |               |
| Operating Transfer In                | \$     |          |           |         |                            | 7,976         |
| Total Other Financing Sources (Uses) | \$     |          |           |         | - 1                        | 7,976         |
| Total Other Thaneing Sources (Cook)  | *-     |          |           |         |                            |               |
|                                      | \$     |          |           |         |                            | 47,004        |
| Net Change In Fund Balances          | ъ<br>Э |          |           |         |                            |               |
|                                      |        |          |           |         |                            |               |
|                                      |        |          |           |         |                            |               |
| Fund Balances - Beginning            |        |          | \$        | 3       |                            | (47,004)      |
| Fund Balances - Ending               |        |          | \$        | 3       |                            | <u></u>       |
| rund Balances - Ending               |        |          |           |         |                            |               |

#### Webb County, Texas

# Criminal Justice Division - Women's Legal Advocate (Prosecutor) Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                        |                                     | Grant # WF-01-V30-13509-04 |                      |        |  |
|----------------------------------------|-------------------------------------|----------------------------|----------------------|--------|--|
|                                        |                                     | Grant Per                  | iod 6/01/02- 11/30/0 | 102    |  |
|                                        | Original and Final Budgeted Amounts | Cumulative<br>Thru 9/30/02 | Actual<br>Amounts    | Total  |  |
| REVENUES                               |                                     |                            |                      | 21 222 |  |
| Intergovernmental                      | \$<br>21,393                        | 15,332                     | 6,061                | 21,393 |  |
| Grant Matching                         | 10,833                              | 5,127                      | 4,324                | 9,451  |  |
| Total Revenues                         | \$<br>32,226                        | 20,459                     | 10,385               | 30,844 |  |
|                                        |                                     |                            |                      |        |  |
| EXPENDITURES                           |                                     |                            |                      |        |  |
| Current:                               |                                     |                            |                      |        |  |
| Justice System:                        |                                     |                            |                      |        |  |
| Personnel                              | \$<br>22,904                        | 15,036                     | 7,970                | 23,006 |  |
| Fringe Benefits                        | 7,462                               | 5,423                      | 2,415                | 7,838  |  |
| Travel                                 | 750                                 |                            |                      |        |  |
| Training And Education                 |                                     |                            |                      |        |  |
| Supplies And Direct Operating Expenses | 360                                 |                            |                      |        |  |
| Minor Apparatus And Tools              | 750                                 |                            |                      | 20.011 |  |
| Total Expenditures                     | \$<br>32,226                        | 20,459                     | 10,385               | 30,844 |  |
| Deficiency) Of Payenne                 |                                     |                            |                      |        |  |
| Excess (Deficiency) Of Revenue         | \$                                  |                            |                      |        |  |
| Over (Under) Expenditures              |                                     |                            |                      |        |  |
| Fund Balances - Beginning              |                                     |                            |                      |        |  |
| Fund Balances - Ending                 |                                     |                            | \$                   |        |  |

| Variance with Final Budget Positive (Negative) | Total Prior Year As Of 9/30/02 |
|------------------------------------------------|--------------------------------|
| (1,382)                                        | 42,755<br>14,268               |
| (1,382)                                        | 57,023                         |
|                                                |                                |
|                                                |                                |
| (102)                                          | 41,961                         |
| (376)<br>750                                   | 13,577                         |
| 360                                            | 100<br>1,282                   |
| 750<br>1,382                                   | 57,023                         |

#### Webb County, Texas

# Criminal Justice Division - Women's Legal Advocate (Prosecutor) Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Grant # WF-02-V30-13509-05 Grant Period 12/01/02- 08/31/03

|                                                                                                            |          | Budgeted 2                 | Amounts                    | Actual                        | Variance with Final Budget Positive |
|------------------------------------------------------------------------------------------------------------|----------|----------------------------|----------------------------|-------------------------------|-------------------------------------|
|                                                                                                            | •        | Original                   | Final                      | Amounts                       | (Negative)                          |
|                                                                                                            |          | <u> </u>                   |                            |                               |                                     |
| REVENUES Intergovernmental Grant Matching Total Revenues                                                   | \$<br>\$ | 32,089<br>19,071<br>51,160 | 32,089<br>19,071<br>51,160 | 29,815<br>9,938<br>39,753     | (2,274)<br>(9,133)<br>(11,407)      |
|                                                                                                            |          |                            |                            |                               |                                     |
| EXPENDITURES Current:                                                                                      |          |                            |                            |                               |                                     |
| Justice System: Personnel Fringe Benefits Travel                                                           | \$       | 36,140<br>12,231<br>1,124  | 36,140<br>12,231<br>1,124  | 28,726<br>9,208<br>299        | 7,414<br>3,023<br>825<br>(100)      |
| Training and Education Supplies And Direct Operating Expenses Minor Apparatus And Tools Total Expenditures | \$       | 540<br>1,125<br>51,160     | 540<br>1,125<br>51,160     | 100<br>299<br>1,121<br>39,753 | 241<br>4<br>11,407                  |
| Excess (Deficiency) Of Revenue Over (Under) Expenditures                                                   | \$       |                            |                            |                               |                                     |
| Fund Balances - Beginning Fund Balances - Ending                                                           |          |                            |                            | \$                            |                                     |

#### Grant # WF-03-V30-13509-06 Grant Period 09/01/03 - 08/31/04

| Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total Actual Amounts As Of 9/30/03 | Total<br>Prior Year<br>As Of 9/30/02 |
|-------------------------------------------|-------------------|------------------------------------------------|------------------------------------|--------------------------------------|
|                                           |                   |                                                |                                    |                                      |
| 51,176                                    | 4,151             | (47,025)                                       | 33,966                             |                                      |
| 17,478                                    | 1,384             | (16,094)                                       | 11,322                             |                                      |
| 68,654                                    | 5,535             | (63,119)                                       | 45,288                             |                                      |
|                                           | 3 1               |                                                |                                    |                                      |
|                                           |                   |                                                |                                    |                                      |
|                                           |                   |                                                |                                    |                                      |
|                                           |                   |                                                |                                    |                                      |
| 48,549                                    | 4,078             | 44,471                                         | 32,804                             |                                      |
| 16,385                                    | 1,457             | 14,928                                         | 10,665                             |                                      |
| 1,000                                     |                   | 1,000                                          | 299                                |                                      |
|                                           |                   |                                                | 100                                |                                      |
| 1,000                                     |                   | 1,000                                          | 299                                |                                      |
| 1,720                                     |                   | 1,720                                          | 1,121                              | •                                    |
| 68,654                                    | 5,535             | 63,119                                         | 45,288                             |                                      |
|                                           |                   |                                                |                                    |                                      |
|                                           |                   |                                                |                                    |                                      |
|                                           |                   |                                                |                                    |                                      |
| :                                         |                   |                                                |                                    |                                      |

#### Webb County, Texas

### Criminal Justice Division - Women's Legal Advocate

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                             |                                     |                            | rant # WF-01-V30-13952-04<br>rant Period 6/01/02- 11/30/02 |          |  |
|-------------------------------------------------------------|-------------------------------------|----------------------------|------------------------------------------------------------|----------|--|
|                                                             | Original and Final Budgeted Amounts | Cumulative<br>Thru 9/30/02 | Actual Amounts                                             | Total    |  |
| REVENUES                                                    |                                     |                            |                                                            | 15.005   |  |
| Intergovernmental                                           | \$<br>15,556                        | 9,805                      | 5,492                                                      | 15,297   |  |
| Grant Matching                                              | 5,547                               | 3,268                      | 1,831                                                      | 5,099    |  |
| Total Revenues                                              | \$<br>21,103                        | 13,073                     | 7,323                                                      | 20,396   |  |
|                                                             |                                     |                            |                                                            |          |  |
| EXPENDITURES                                                |                                     |                            |                                                            |          |  |
| Current:                                                    |                                     |                            |                                                            |          |  |
| Justice System:                                             |                                     |                            | 4045                                                       | 14.066   |  |
| Personnel                                                   | \$<br>13,854                        | 9,121                      | 4,945                                                      | 14,066   |  |
| Fringe Benefits                                             | 3,680                               | 2,506                      | 1,289                                                      | 3,795    |  |
| Travel                                                      |                                     |                            |                                                            | 756      |  |
| Training and Education                                      | 500                                 |                            | 756                                                        | 756      |  |
| Supplies And Direct Operating Expenses                      | 1,374                               | 1,446                      | 26                                                         | 1,472    |  |
| Minor Apparatus And Tools                                   | 1,695                               |                            | 307                                                        | 307      |  |
| Total Expenditures                                          | \$<br>21,103                        | 13,073                     | 7,323                                                      | 20,396   |  |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$<br>                              |                            |                                                            |          |  |
| Fund Balances - Beginning Fund Balances - Ending            |                                     |                            | \$                                                         | <u> </u> |  |

| Variance with |               |  |  |  |
|---------------|---------------|--|--|--|
| Final Budget  | Total         |  |  |  |
| Positive      | Prior Year    |  |  |  |
| (Negative)    | As of 9/30/02 |  |  |  |
|               |               |  |  |  |
|               |               |  |  |  |
| (259)         | 29,752        |  |  |  |
| (448)         | 9,917         |  |  |  |
| (707)         | 39,669        |  |  |  |
|               |               |  |  |  |
|               |               |  |  |  |
|               |               |  |  |  |
|               |               |  |  |  |
|               |               |  |  |  |
| (212)         | 27,680        |  |  |  |
| (115)         | 7,262         |  |  |  |
|               | 886           |  |  |  |
| (256)         | 150           |  |  |  |
| (98)          | 3,691         |  |  |  |
| 1,388         | 1.            |  |  |  |
| 707           | 39,669        |  |  |  |
|               |               |  |  |  |
|               |               |  |  |  |

# Webb County, Texas Criminal Justice Division - Women's Legal Advocate Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Grant # WF-02-V30-13952-05 Grant Period 12/01/02- 08/31/03

|                                                                                                            | -<br>Budgete        |                            | mounts                     | Actual                     | Variance with Final Budget Positive |
|------------------------------------------------------------------------------------------------------------|---------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
|                                                                                                            |                     | Original                   | Final                      | Amounts                    | (Negative)                          |
| REVENUES Intergovernmental Grant Matching Total Revenues                                                   | \$<br>\$<br>\$<br>= | 23,334<br>12,554<br>35,888 | 23,334<br>12,554<br>35,888 | 23,334<br>10,156<br>33,490 | (2,398)<br>(2,398)                  |
| EXPENDITURES                                                                                               |                     |                            |                            |                            |                                     |
| Current:                                                                                                   |                     |                            |                            |                            |                                     |
| Justice System: Personnel Fringe Benefits Travel                                                           | \$                  | 21,918<br>8,616<br>750     | 21,918<br>8,616<br>750     | 21,918<br>7,648            | 968<br>750                          |
| Training and Education Supplies And Direct Operating Expenses Minor Apparatus And Tools Total Expenditures | s <u>_</u>          | 2,063<br>2,541<br>35,888   | 2,063<br>2,541<br>35,888   | 1,959<br>1,965<br>33,490   | 104<br>576<br>2,398                 |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures                                                | \$ <u>_</u>         | =                          |                            |                            |                                     |
| Fund Balances - Beginning Fund Balances - Ending                                                           |                     |                            | \$                         |                            |                                     |

Grant # WF-03-V30-13952-06 Grant Period 09/01/03 - 08/31/04

| Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Actual<br>Amounts<br>As Of 9/30/03 | Total<br>Prior Year<br>As Of 9/30/02 |  |
|-------------------------------------------|-------------------|---------------------------------------------------------|---------------------------------------------|--------------------------------------|--|
| 00 575                                    | 3,189             | (30,386)                                                | 26,523                                      |                                      |  |
| 33,575<br>14,508<br>48,083                | 1,114             | (13,394)<br>(43,780)                                    | 11,270<br>37,793                            |                                      |  |
| 40,002                                    |                   |                                                         |                                             |                                      |  |
|                                           |                   |                                                         |                                             |                                      |  |
|                                           |                   |                                                         |                                             |                                      |  |
| 29,449                                    | 2,473             | 26,976                                                  | 24,391                                      |                                      |  |
| 11,496                                    | 995               | 10,501                                                  | 8,643                                       |                                      |  |
| 1,000                                     | 734               | 266                                                     | 734                                         |                                      |  |
| 2,638                                     | 101               | 2,537                                                   | 2,060                                       |                                      |  |
| 3,500                                     |                   | 3,500                                                   | 1,965                                       |                                      |  |
| 48,083                                    | 4,303             | 43,780                                                  | 37,793                                      |                                      |  |
|                                           |                   |                                                         |                                             |                                      |  |
|                                           |                   |                                                         |                                             |                                      |  |
|                                           |                   |                                                         |                                             |                                      |  |
|                                           |                   |                                                         |                                             |                                      |  |

# Criminal Justice Division - City of Laredo Financial Task Force Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                              |               |            |              | Grant #I2PSSP571<br>Period 1/1/02 - 12/31 | /02               |                                     |
|--------------------------------------------------------------|---------------|------------|--------------|-------------------------------------------|-------------------|-------------------------------------|
|                                                              | Budgete       | ed Amounts | Cumulative   | Actual                                    |                   | Variance with Final Budget Positive |
|                                                              | Original      | Final      | Thru 9/30/02 | Amounts                                   | Total             | (Negative)                          |
|                                                              |               |            |              |                                           |                   |                                     |
| REVENUES Intergovernmental                                   | \$            | 223,271    | 172,921      | 50,893                                    | 223,815<br>11,775 | 544                                 |
| Grant Matching                                               |               | 11,775     | 11,775       | 50,893                                    | 235,589           | 544                                 |
| Total Revenues                                               | \$            | 235,046    | 184,090      |                                           |                   |                                     |
|                                                              |               |            |              |                                           |                   |                                     |
| EXPENDITURES                                                 |               |            |              |                                           |                   |                                     |
| Current:                                                     |               |            |              |                                           |                   |                                     |
| Public Safety:                                               |               | 174,611    | 140,338      | 38,055                                    | 178,392           | (3,781)                             |
| Personnel                                                    | \$            | 60,435     | 44,359       | 12,839                                    | 57,197            | 3,238                               |
| Fringe Benefits  Total Expenditures                          | •             | 235,046    | 184,696      | 50,893                                    | 235,589           | (544)                               |
| Total Expenditures                                           | \$            |            |              |                                           |                   |                                     |
| Excess (Deficiency) Of Revenues<br>Over (Under) Expenditures |               |            |              |                                           |                   |                                     |
| OTHER FINANCING SOURCES (U                                   | J <b>SES)</b> |            |              |                                           |                   |                                     |
| Transfers In Total Other Financing Sources (Uses             | \$            |            |              |                                           |                   |                                     |
| Net Change In Fund Balance                                   | \$            |            | <u> </u>     |                                           |                   |                                     |
| Fund Balances - Beginning Fund Balances - Ending             |               |            |              | \$                                        |                   |                                     |

### Grant #13PSSP571 Grant Period 1/01/03 - 12/31/03

| Original and Final Budgeted Amounts | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total Actual Amounts As Of 9/30/03 | Total Prior Year As Of 9/30/02 |
|-------------------------------------|-------------------|------------------------------------------------|------------------------------------|--------------------------------|
|                                     |                   |                                                |                                    |                                |
| 211,966                             | 198,712           | (13,254)                                       | 249,606                            | 235,312                        |
| 13,711                              | 12,084            | (1,627)                                        | 12,084                             | 11,775                         |
| 225,677                             | 210,797           | (14,880)                                       | 261,690                            | 247,087                        |
|                                     |                   |                                                |                                    |                                |
|                                     |                   |                                                |                                    |                                |
| 175,889                             | 165,167           | 10,722                                         | 203,222                            | 187,480                        |
| 58,658                              | 54,500            | 4,158                                          | 67,338                             | 59,607                         |
| 234,547                             | 219,667           | 14,880                                         | 270,560                            | 247,087                        |
|                                     |                   |                                                |                                    |                                |
| (8,870)                             | (8,870)           |                                                | (8,870)                            |                                |
|                                     | 8,870             |                                                | 8,870                              |                                |
|                                     | 8,870             |                                                | 8,870                              |                                |
|                                     |                   |                                                |                                    |                                |
|                                     |                   |                                                |                                    |                                |

# Criminal Justice Division - City Of Laredo Multi-Agency Narcotics Task Force Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

### DB-01-A10-12039-04 Grant Period 6/01/02 - 5/31/03 Extended to 6/30/03

|                                 |     | Budgeted A |         | Cumulative   | Actual  |         | Variance with Final Budget Positive |
|---------------------------------|-----|------------|---------|--------------|---------|---------|-------------------------------------|
|                                 | -   | Original   | Final   | Thru 9/30/02 | Amounts | Total   | (Negative)                          |
|                                 | -   | 0118       |         |              |         |         |                                     |
| REVENUES                        |     |            |         |              |         |         |                                     |
| Intergovernmental               | \$  | 291,245    | 318,662 | 105,495      | 228,638 | 334,133 | 15,471                              |
| Revenue Matching                |     |            | 31,500  |              | 32,026  | 32,026  | 526                                 |
| Revenue from Webb               |     | 50,503     | 90,813  |              | 57,136  | 57,136  | (33,677)                            |
| Total Revenues                  | \$  | 341,748    | 440,975 | 105,495      | 317,800 | 423,295 | (17,681)                            |
|                                 | =   |            |         |              |         |         |                                     |
|                                 |     |            |         |              |         |         |                                     |
| EXPENDITURES                    |     |            |         |              |         |         |                                     |
| Current:                        |     |            |         |              |         |         |                                     |
| Public Safety:                  |     |            |         |              |         | 015.050 | 15 106                              |
| Personnel                       | \$  | 255,141    | 332,478 | 81,289       | 236,083 | 317,372 | 15,106                              |
| Fringe Benefits                 |     | 86,607     | 108,498 | 24,206       | 80,650  | 104,856 | 3,642                               |
| Expenditures In-Kind            |     | <u> </u>   |         |              |         |         | 10.740                              |
| Total Expenditures              | \$  | 341,748    | 440,975 | 105,495      | 316,732 | 422,227 | 18,748                              |
|                                 |     |            |         |              |         |         |                                     |
| Excess (Deficiency) Of Revenues |     |            |         |              |         |         | 1.067                               |
| Over (Under) Expenditures       | \$_ |            |         |              | 1,067   |         | 1,067                               |
| ,                               | -   |            |         |              |         |         |                                     |
| Fund Balances - Beginning       |     |            |         |              |         | 105     |                                     |
| Fund Balances - Ending          |     |            |         |              | \$      | 1,067   |                                     |

Fund Balances - Ending

### DB-02-A10-12039-04

|                | Grant I |               |               |               |
|----------------|---------|---------------|---------------|---------------|
|                |         | Variance with | Total         |               |
| Original and   |         | Final Budget  | Actual        | Total         |
| Final Budgeted | Actual  | Positive      | Amounts       | Prior Year    |
| Amounts        | Amounts | (Negative)    | As of 9/30/03 | As Of 9/30/02 |
|                |         |               |               |               |
|                |         |               |               |               |
| 281,128        | 81,484  | (199,644)     | 310,122       | 344,368       |
|                |         |               | 32,026        | 28,671        |
| 90,000         | 16,449  | (73,551)      | 73,585        |               |
| 371,128        | 97,933  | (273,195)     | 415,733       | 373,039       |
|                |         |               |               |               |
|                |         |               |               |               |
|                |         |               |               |               |
|                |         |               |               |               |
| 274 175        | 73,753  | 200,422       | 309,836       | 265,665       |
| 274,175        | 25,247  | 71,706        | 105,897       | 78,703        |
| 96,953         | 23,247  | 71,700        | 105,057       | 28,671        |
| 371,128        | 99,000  | 272,128       | 415,733       | 373,039       |
|                |         |               |               |               |
|                |         |               |               |               |
|                | (1,067) | (1,067)       |               |               |
|                |         |               |               |               |
|                |         |               |               |               |

# U.S. Department of Justice - C.O.P.S. In Schools Program Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures For Year Ended September 30, 2002

Grant # DOJ-2001SHWX0637 Grant Period 09/01/01 -08/31/04 Variance with Final Budget Original and Positive Cumulative Actual Final Budgeted (Negative) Total Amounts Thru 9/30/02 Amounts **REVENUES** 228,255 (521,745)212,353 15,902 \$ 750,000 Intergovernmental 9,480 (4,520)9,067 413 14,000 Grant Matching (526,265) 237,735 221,420 16,315 764,000 Total Revenues **EXPENDITURES** Current: Public Safety: 381,033 172,360 12,788 159,572 553,393 \$ Personnel 145,232 65,375 61,848 210,607 3,527 Fringe Benefits 526,265 221,420 237,735 16,315 764,000 Total Expenditures Excess (Deficiency) Of Revenue Over (Under) Expenditures Fund Balances - Beginning

Fund Balances - Ending

#### Grant # DOJ-2001SHWX0637 Grant Period 09/01/01 -08/31/04

|                | Grant      | Period 09/01/01 -                              | -08/31/04      |               |
|----------------|------------|------------------------------------------------|----------------|---------------|
| Original and   | Current    | Variance with Final Budget Positive (Negative) | Total          | Total         |
| Final Budgeted | Year As    |                                                | Actual Amounts | Prior Year    |
| Amounts        | Of 9/30/03 |                                                | As Of 9/30/03  | As Of 9/30/02 |
| 521,745        | 21,324     | (500,421)                                      | 233,677        | 15,902        |
| 4,800          | 600        | (4,200)                                        | 9,667          | 413           |
| 526,545        | 21,924     | (504,621)                                      | 243,344        | 16,315        |
|                |            |                                                |                |               |
| 381,034        | 15,154     | 365,880                                        | 174,726        | 12,788        |
| 145,511        | 6,770      | 138,741                                        | 68,618         | 3,527         |
| 526,545        | 21,924     | 504,621                                        | 243,344        | 16,315        |
|                |            |                                                |                |               |



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## U.S. Department of Justice - Local Law Enforcement Block Grant Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Grant # O.J.P. 2003-LB-BX - 2148 Grant Period 08/31/02 - 08/30/04

|                                |      | Budgeted A                            | Amounts | Actual       | Variance with<br>Final Budgeted<br>Positive | Total<br>Prior Year |
|--------------------------------|------|---------------------------------------|---------|--------------|---------------------------------------------|---------------------|
|                                | -    | Original                              | Final   | Amounts      | (Negative)                                  | As Of 9/30/02       |
| REVENUES                       |      |                                       |         |              |                                             |                     |
| Intergovernmental              | \$   | 95,234                                | 95,234  | 61,794       | (33,440)                                    |                     |
| Grant Matching                 |      | 10,582                                | 10,582  | 6,866        | (3,716)                                     |                     |
| Total Revenues                 | \$ _ | 105,816                               | 105,816 | 68,660       | (37,156)                                    |                     |
|                                |      |                                       |         |              |                                             |                     |
|                                |      |                                       |         |              |                                             |                     |
| EXPENDITURES                   |      |                                       |         |              |                                             |                     |
| Current:                       |      |                                       |         |              |                                             |                     |
| Public Safety:                 |      |                                       |         | <b>5</b> 400 |                                             |                     |
| Training & Education           |      |                                       | 7,690   | 7,690        | 225                                         |                     |
| Minor Aparatus & Tools         |      |                                       | 61,195  | 60,970       | 225                                         |                     |
| Capital Outlay                 | \$_  | 105,816                               | 36,931  |              | 36,931                                      |                     |
| Total Expenditures             | \$_  | 105,816                               | 105,816 | 68,660       | 37,156                                      |                     |
| Excess (Deficiency) Of Revenue |      |                                       |         |              |                                             |                     |
| Over (Under) Expenditures      | \$ = | · · · · · · · · · · · · · · · · · · · |         |              |                                             |                     |
| Fund Balances - Beginning      |      |                                       |         |              |                                             |                     |
| Fund Balances - Ending         |      |                                       | \$      |              |                                             |                     |

## U.S. Department of Justice - Local Law Enforcement Block Grant Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Grant # O.J.P. 2002 - LB-BX-1650 Grant Period 10/15/01 - 10/14/03

|                                |                | Budgeted A | Amounts | Cumulative                              | Actual  |         |
|--------------------------------|----------------|------------|---------|-----------------------------------------|---------|---------|
|                                | _              | Original   | Final   | Thru 9/30/02                            | Amounts | Total   |
| REVENUES                       |                |            |         |                                         |         |         |
| Intergovernmental              | \$             | 119,525    | 119,525 | 47,677                                  | 71,848  | 119,525 |
| Grant Matching                 |                | 13,281     | 13,281  | 5,298                                   | 7,983   | 13,281  |
| Interest                       |                |            | 144     |                                         | 144     | 144     |
| Total Revenues                 | \$             | 132,806    | 132,950 | 52,975                                  | 79,975  | 132,950 |
|                                | · <del>-</del> | •          |         |                                         |         |         |
|                                |                |            |         |                                         |         |         |
| EXPENDITURES                   |                |            |         |                                         |         |         |
| Current:                       |                |            |         |                                         |         |         |
| Public Safety:                 |                |            |         |                                         |         |         |
| Minor Apparatus & Tools        |                |            | 65,650  | 52,975                                  | 12,675  | 65,650  |
| Equipment                      | \$_            | 132,806    | 67,300  | · ·                                     | 67,300  | 67,300  |
| Total Expenditures             | \$             | 132,806    | 132,950 | 52,975                                  | 79,975  | 132,950 |
|                                |                |            |         |                                         |         |         |
| Excess (Deficiency) Of Revenue |                |            |         |                                         |         |         |
| Over (Under) Expenditures      | \$_            |            |         | ======================================= |         |         |
| n In I                         |                |            |         |                                         |         |         |
| Fund Balances - Beginning      |                |            |         | ·<br>•                                  |         |         |
| Fund Balances - Ending         |                |            |         | \$                                      |         |         |

| Variance with Final Budget Positive (Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
|------------------------------------------------|--------------------------------------|
|                                                |                                      |
|                                                | 47,677                               |
|                                                | 5,298                                |
|                                                | 4                                    |
|                                                | 52,975                               |
|                                                |                                      |
|                                                | 52,975                               |
|                                                | 52,975                               |
|                                                |                                      |
|                                                |                                      |

# U.S. Department of Justice - C.O.P.S. Universal Hiring Program Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Grant # O.J.P. 95-CC-WX-0268 Grant Period 05/01/99 - 04/30/03

|                                | _    | Budgeted Amounts   |         | Cumulative   | Actual  | Total   |  |
|--------------------------------|------|--------------------|---------|--------------|---------|---------|--|
|                                |      | Original           | Final   | Thru 9/30/02 | Amounts | 1 Otal  |  |
|                                |      |                    |         |              |         |         |  |
| REVENUES                       |      | 527 220            | 536,883 | 523,443      | 13,440  | 536,883 |  |
| Intergovernmental              | \$   | 537,338            | ***     | 185,480      | 22,000  | 207,480 |  |
| Grant Matching                 |      | 189,867            | 207,480 | 708,923      | 35,440  | 744,363 |  |
| Total Revenues                 | \$ = | 727,205            | 744,363 | 708,925      |         | ,       |  |
|                                |      |                    |         |              |         |         |  |
|                                |      |                    |         |              |         |         |  |
| EXPENDITURES                   |      |                    |         |              |         |         |  |
| Current:                       |      |                    |         |              |         |         |  |
| Public System:                 | •    | 527 220            | 535,864 | 510,024      | 25,840  | 535,864 |  |
| Personnel                      | \$   | 537,338<br>189,867 | 208,499 | 198,899      | 9,600   | 208,499 |  |
| Fringe Benefits                |      |                    | 744,363 | 708,923      | 35,440  | 744,363 |  |
| Total Expenditures             | \$ _ | 727,205            | /44,303 | 700,723      |         |         |  |
| Excess (Deficiency) Of Revenue |      |                    |         |              |         |         |  |
| Over (Under) Expenditures      | \$   |                    | · ·     |              |         |         |  |
| Fund Balances - Beginning      | =    | ·                  |         |              |         |         |  |
|                                |      |                    |         | :            | \$      |         |  |
| Fund Balances - Ending         |      |                    |         |              |         |         |  |

| Variance with Final Budget Positive (Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
|------------------------------------------------|--------------------------------------|
|                                                | 202,550<br>72,093<br>274,643         |
|                                                |                                      |
|                                                | 196,148<br>78,495<br>274,643         |
|                                                |                                      |



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### Welfare Emergency Food and Shelter Program

## Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                       |    | Emergency I                         | r Program      |                                                          |                                      |
|-------------------------------------------------------|----|-------------------------------------|----------------|----------------------------------------------------------|--------------------------------------|
|                                                       |    | Original and Final Budgeted Amounts | Actual Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
| REVENUES                                              |    |                                     |                |                                                          |                                      |
| Intergovernmental                                     | \$ | 21,740                              | 21,740         |                                                          | 22,249                               |
| Total Revenues                                        | \$ | 21,740                              | 21,740         |                                                          | 22,249                               |
|                                                       |    |                                     |                |                                                          |                                      |
| EXPENDITURES                                          |    |                                     |                |                                                          |                                      |
| Current:                                              |    |                                     |                |                                                          |                                      |
| Health And Human Services: Emergency Food And Shelter | \$ | 21,740                              | 21,740         |                                                          | 22,249                               |
| Total Expenditures                                    | \$ | 21,740                              | 21,740         |                                                          | 22,249                               |
| Excess (Deficiency) Of Revenues                       |    |                                     |                |                                                          |                                      |
| Over (Under) Expenditures                             | \$ |                                     |                |                                                          |                                      |
| Fund Balances-Beginning                               |    |                                     |                |                                                          |                                      |
| Fund Balances-Ending                                  |    | \$                                  |                |                                                          |                                      |

### Public Transportation For Nonurbanized Areas

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                                                                                      |                |                              |                              |                           | Grant #513-22F-<br>Period 9/01/02-8/3 |                              |                                     |
|----------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|------------------------------|---------------------------|---------------------------------------|------------------------------|-------------------------------------|
|                                                                                                                      |                | Dudanta d                    | ounta                        | Cumulative                | Actual                                |                              | Variance with Final Budget-Positive |
|                                                                                                                      | _              | Budgeted A<br>Original       | Final                        | Thru 9/30/02              | Amounts                               | Total                        | (Negative)                          |
|                                                                                                                      |                | Original                     | 111111                       |                           |                                       |                              |                                     |
| REVENUES                                                                                                             |                |                              |                              |                           |                                       |                              |                                     |
| Fees                                                                                                                 | \$             | 192,708                      | 192,708                      | 10,475                    | 111,222                               | 121,697                      | (71,011)                            |
| Intergovernmental                                                                                                    |                | 469,372                      | 1,026,874                    | 42,338                    | 560,980                               | 603,318                      | (423,556)                           |
| Grant Matching                                                                                                       |                | 45,000                       | 89,000                       | 3,000                     | 78,833                                | 81,833                       | (7,167)                             |
| Miscellaneous:                                                                                                       |                |                              |                              |                           |                                       |                              |                                     |
| Other Revenue                                                                                                        |                |                              | 1,060                        |                           | 1,060                                 | 1,060                        |                                     |
| In Kind                                                                                                              |                | 30,000                       | 30,000                       | 2,500                     | 27,500                                | 30,000                       |                                     |
| Total Revenues                                                                                                       | s <sup>-</sup> | 737,080                      | 1,339,642                    | 58,313                    | 779,595                               | 837,908                      | (501,734)                           |
| EXPENDITURES  Current: Infrastructure And Environmental Services  Administrative Operating Expenses In-Kind Services | vices:<br>\$   | 147,233<br>559,847<br>30,000 | 244,775<br>846,096<br>30,000 | 11,626<br>53,197<br>2,500 | 157,745<br>566,574<br>27,500          | 169,371<br>619,771<br>30,000 | 75,404<br>226,325                   |
| Capital Outlay                                                                                                       |                |                              | 227,902                      |                           | 58,122                                | 58,122                       | 169,780                             |
| Total Expenditures                                                                                                   | \$             | 737,080                      | 1,348,773                    | 67,323                    | 809,941                               | 877,264                      | 471,509                             |
| Excess (Deficiency) of Revent<br>Over (Under) Expenditures                                                           | ies –          |                              | (9,131)                      | (9,010)                   | (30,346)                              | (39,356)                     | (30,225)                            |
| Special Item:                                                                                                        |                |                              |                              |                           |                                       |                              |                                     |
| Proceeds from Sale of Capital Assets<br>Net Change in Fund Balances                                                  | \$=            |                              | (9,131)                      | (9,010)                   | (30,346)                              | (39,356)                     | (30,225)                            |
| Fund Balances-Beginning<br>Reserved for Inventories<br>Fund Balances-Ending                                          |                |                              |                              |                           | \$                                    | (39,356)                     |                                     |

SDHPT Grant #514-22F-7032 Grant Period 9/01/03-8/31/04

|                  |                     | Orali   | 17                                         | Total             |                                         |  |  |
|------------------|---------------------|---------|--------------------------------------------|-------------------|-----------------------------------------|--|--|
| Budgeted Amounts |                     | Actual  | Variance with<br>Final Budget-<br>Positive | Actual<br>Amounts | Total<br>Prior Year<br>As Of 9/30/02    |  |  |
| Original         | Final               | Amounts | (Negative)                                 | As Of 9/30/03     | As O1 9/30/02                           |  |  |
|                  |                     |         |                                            |                   |                                         |  |  |
| 132,304          | 132,304             | 8,038   | (124,266)                                  | 119,260           | 145,300                                 |  |  |
| 794,464          | 794,464             | 63,556  | (730,908)                                  | 624,536           | 665,179                                 |  |  |
| 89,776           | 89,776              | 7,167   | (82,609)                                   | 86,000            | 48,000                                  |  |  |
|                  |                     |         |                                            | 1,060             |                                         |  |  |
| 22.222           | 20.000              | 2,500   | (27,500)                                   | 30,000            | 32,500                                  |  |  |
| 30,000           | 30,000<br>1,046,544 | 81,261  | (965,283)                                  | 860,856           | 890,979                                 |  |  |
| 1,040,344        | 1,040,544           |         |                                            |                   |                                         |  |  |
|                  |                     |         |                                            |                   |                                         |  |  |
|                  |                     |         |                                            |                   |                                         |  |  |
|                  |                     |         |                                            |                   |                                         |  |  |
| 184,066          | 184,066             | 16,052  | 168,014                                    | 173,797           | 164,135                                 |  |  |
| 662,698          | 662,698             | 71,917  | 590,781                                    | 638,492           | 615,085                                 |  |  |
| 30,000           | 30,000              | 2,500   | 27,500                                     | 30,000            | 32,500                                  |  |  |
| 169,780          | 169,780             | ,       | 169,780                                    | 58,122            | 70,129                                  |  |  |
| 1,046,544        | 1,046,544           | 90,469  | 956,075                                    | 900,411           | 881,849                                 |  |  |
|                  |                     | (9,208) | (9,208)                                    | (39,555)          | 9,130                                   |  |  |
|                  |                     |         |                                            |                   |                                         |  |  |
|                  |                     |         |                                            |                   | 1,140                                   |  |  |
|                  |                     | (9,208) | (9,208)                                    | (39,555)          | 10,270                                  |  |  |
|                  |                     |         |                                            | 30,347            | 20,077                                  |  |  |
|                  |                     |         |                                            | (5,968)           | 30,347                                  |  |  |
|                  |                     |         |                                            | (3,908)           | ======================================= |  |  |

### Webb County, Texas U. S. Department of Labor Employment And Training Administration Welfare to Work Program

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Grant # Y-7203-9-00-81-60 Grant Period 1/01/99 - 9/30/03

|                                |      | Budgeted A | Amounts   | Cumulative   | Actual      |           |
|--------------------------------|------|------------|-----------|--------------|-------------|-----------|
|                                |      | Original   | Final     | Thru 9/30/02 | Amounts     | Total     |
| REVENUES                       |      |            |           |              |             |           |
|                                | \$   | 1,000,000  | 1,000,000 | 915,686      | 73,451      | 989,137   |
| Intergovernmental              | Ψ.   | 67,342     | 87,342    | 67,342       | 18,737      | 86,079    |
| Grant Matching                 |      | 30,631     | 30,631    | 30,631       | 10,737      | 30,631    |
| In-Kind<br>Total Revenues      | \$ - | 1,097,973  | 1,117,973 | 1,013,659    | 92,188      | 1,105,847 |
| 2011.210                       |      |            |           |              |             |           |
| EXPENDITURES                   |      |            |           |              |             |           |
| Current:                       |      |            |           |              |             |           |
| Health And Human Services:     |      |            |           |              |             |           |
| Personnel                      | \$   | 189,687    | 371,124   | 282,264      | 86,405      | 368,669   |
| Operations                     |      | 27,655     | 27,655    | 25,854       | 1,080       | 26,934    |
| Program Cost                   |      | 850,000    | 688,563   | 674,910      | 4,703       | 679,613   |
| In-Kind Expenditures           |      | 30,631     | 30,631    | 30,631       |             | 30,631    |
| Total Expenditures             | \$ _ | 1,097,973  | 1,117,973 | 1,013,659    | 92,188      | 1,105,847 |
| Excess (Deficiency) Of Revenue |      |            |           |              |             |           |
| Over (Under) Expenditures      | \$ = |            |           |              |             |           |
| Fund Balances-Beginning        |      |            |           |              |             |           |
|                                |      |            | 9         | ,            | <del></del> |           |
| Fund Balances-Ending           |      |            |           |              |             |           |

| Variance with Final Budget- Positive (Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
|-------------------------------------------------|--------------------------------------|
|                                                 |                                      |
| (10,863)<br>(1,263)                             | 100,522                              |
|                                                 | 30,631                               |
| (12,126)                                        | 131,153                              |
|                                                 |                                      |
|                                                 |                                      |
| 2,455                                           | 80,428                               |
| 2,455<br>721                                    | (887)                                |
| •                                               | (887)<br>20,980                      |
| 721                                             | (887)                                |

### U.S. Treasury Department, Bureau Of Alcohol, Tobacco & Firearms Gang Resistance Education And Training Program (G.R.E.A.T.)

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                  |    |                                   | Cooperative<br>Grant Pe    | C020219<br>15/03  | Variance with |                                                |
|--------------------------------------------------|----|-----------------------------------|----------------------------|-------------------|---------------|------------------------------------------------|
|                                                  |    | Original and nal Budgeted Amounts | Cumulative<br>Thru 9/30/02 | Actual<br>Amounts | Total         | Variance with Final Budget Positive (Negative) |
| REVENUES                                         | ¢  | 134,838                           | 7,248                      | 21,999            | 29,247        | (105,591)                                      |
| Intergovernmental Total Revenues                 | \$ | 134,838                           | 7,248                      | 21,999            | 29,247        | (105,591)                                      |
| EXPENDITURES                                     |    |                                   |                            |                   |               |                                                |
| Current;                                         |    |                                   |                            |                   |               |                                                |
| Public Safety:                                   |    |                                   |                            |                   |               | 44.062                                         |
| Personnel                                        | \$ | 44,963                            |                            |                   |               | 44,963                                         |
| Overtime                                         |    | 28,000                            |                            |                   |               | 28,000<br>21,424                               |
| Fringe Benefits                                  |    | 21,424                            | 6.062                      | (15)              | 6.049         | 21,424                                         |
| Administrative Travel                            |    | 8,090                             | 6,063                      | (15)              | 6,048         | 2,042                                          |
| Training And Education                           |    |                                   |                            | 1 222             | 1,223         | 5,138                                          |
| Education & Classroom Supplies                   |    | 6,361                             |                            | 1,223             | 1,223         | 152                                            |
| Materials & Supplies                             |    | 11,000                            | 1 105                      | 10,848            | 1,185         | 315                                            |
| Miscellaneous Summer Camp                        |    | 1,500                             | 1,185                      |                   | 1,103         | 515                                            |
| Miscellaneous After School Program               |    | 12 500                            |                            | 9,943             | 9,943         | 3,557                                          |
| Minor Apparatus And Tools                        | ·  | 13,500<br>134,838                 | 7,248                      | 21,999            | 29,247        | 105,591                                        |
| Total Expenditures                               | Ψ  | 15 1,050                          |                            |                   |               |                                                |
| Excess (Deficiency) Of Revenue                   |    |                                   |                            |                   |               |                                                |
| Over (Under) Expenditures                        | \$ |                                   |                            |                   |               |                                                |
| Over (Olider) Experiences                        | -  |                                   |                            |                   |               |                                                |
| Fund Balances - Beginning                        |    |                                   |                            |                   |               |                                                |
| Fund Balances - Beginning Fund Balances - Ending |    |                                   |                            |                   |               |                                                |
| rund Dalances - Ending                           |    |                                   |                            |                   |               |                                                |

### Cooperative Agreement # ATC03000280 Grant Period 01/16/03 - 01/15/04

|                                     | Grant                            |                                                         |                                    |                                      |
|-------------------------------------|----------------------------------|---------------------------------------------------------|------------------------------------|--------------------------------------|
| Original and Final Budgeted Amounts | Current<br>Year As<br>Of 9/30/03 | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total Actual Amounts As Of 9/30/03 | Total<br>Prior Year<br>As Of 9/30/02 |
| 114,611                             | 17,052                           | (97,559)                                                | 39,051                             | 7,975                                |
| 114,611                             | 17,052                           | (97,559)                                                | 39,051                             | 7,975                                |
|                                     |                                  |                                                         |                                    |                                      |
|                                     | 10.040                           | 45,873                                                  | 10,040                             |                                      |
| 55,913                              | 10,040                           | 7,962                                                   | 10,010                             |                                      |
| 7,962                               | 2,446                            | 14,176                                                  | 2,446                              |                                      |
| 16,622                              | 2,440                            | 14,170                                                  | (15)                               | 6,063                                |
|                                     | 2,104                            | (2,104)                                                 | 2,104                              |                                      |
| 3,192                               | 2,104                            | 3,192                                                   | 1,223                              |                                      |
| 22,922                              |                                  | 22,922                                                  | 10,848                             | 727                                  |
| 8,000                               | 2,462                            | 5,538                                                   | 2,462                              | 1,185                                |
|                                     |                                  |                                                         | 9,943                              |                                      |
| 114,611                             | 17,052                           | 97,559                                                  | 39,051                             | 7,975                                |
| ,                                   |                                  |                                                         |                                    |                                      |
|                                     |                                  |                                                         |                                    |                                      |
|                                     |                                  |                                                         |                                    |                                      |
|                                     |                                  |                                                         |                                    |                                      |

## Community Justice Assistance Division - Community Corrections Program Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                             |     |                 |                  | Community Corrections Program Grant Period 9/01/02 - 8/31/03 |           |           | ***                                       |
|-------------------------------------------------------------|-----|-----------------|------------------|--------------------------------------------------------------|-----------|-----------|-------------------------------------------|
|                                                             |     | Budgeted A      | Budgeted Amounts |                                                              | Actual    |           | Variance with<br>Final Budget<br>Positive |
|                                                             |     | Original        | Final            | Thru 9/30/02                                                 | Amounts   | Total     | (Negative)                                |
|                                                             |     |                 |                  |                                                              |           |           |                                           |
| REVENUES Payments By Program Participants                   | \$  | 105,000         | 161,250          | 10,965                                                       | 149,685   | 160,650   | (600)                                     |
| Intergovernmental                                           | •   | 409,889         | 389,861          | 53,332                                                       | 336,529   | 389,861   |                                           |
| Other Revenue                                               |     | 49,000          | 38,173           | 1,933                                                        | 32,596    | 34,529    | (3,644)                                   |
| Total Revenues                                              | \$_ | 563,889         | 589,284          | 66,230                                                       | 518,810   | 585,040   | (4,244)                                   |
|                                                             |     |                 |                  |                                                              |           |           |                                           |
| EXPENDITURES                                                |     |                 |                  |                                                              |           |           |                                           |
| Current:                                                    |     |                 |                  |                                                              |           |           |                                           |
| Corrections And Rehabilitation:                             |     |                 |                  |                                                              |           |           | 22.065                                    |
| Salaries And Fringe Benefits                                | \$  | 733,780         | 742,806          | 58,365                                                       | 661,476   | 719,841   | 22,965                                    |
| Travel And Furnished Transportation                         |     | 26.440          | 23,320           | 2,990                                                        | 18,200    | 21,190    | 2,130                                     |
| Contractual Services                                        |     | 26,440<br>3,075 | 2,922            | 2,550                                                        | 2,922     | 2,922     | 2,                                        |
| Professional Fees Supplies And Operating Expenditures       |     | 46,414          | 58,203           | 4,812                                                        | 45,502    | 50,314    | 7,889                                     |
| Facilities, Utilities And Equipment                         |     | 10,111          | 987              | 63                                                           | 693       | 756       | 231                                       |
| Total Expenditures                                          | \$  | 809,709         | 828,238          | 66,230                                                       | 728,793   | 795,023   | 33,215                                    |
|                                                             |     |                 |                  |                                                              |           |           |                                           |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures |     | (245,820)       | (238,954)        |                                                              | (209,983) | (209,983) | 28,971                                    |
| Over (Olider) Expellutures                                  |     | (243,020)       | (250,50 1)       |                                                              |           |           |                                           |
| Other Financing Sources (Uses):                             |     |                 |                  |                                                              |           |           |                                           |
| Operating Transfers In                                      | \$  | 245,820         | 238,954          |                                                              | 168,278   | 168,278   | (70,676)                                  |
| Total Other Financing Sources (Uses)                        | \$  | 245,820         | 238,954          |                                                              | 168,278   | 168,278   | (70,676)                                  |
| Net Change In Fund Balances                                 | \$  |                 |                  |                                                              | (41,705)  | (41,705)  | (41,705)                                  |
| Fund Balances - Beginning                                   |     |                 |                  |                                                              |           | 41,707    |                                           |
| Fund Balances - Ending                                      |     |                 |                  |                                                              | \$        | 2         |                                           |
|                                                             |     |                 |                  |                                                              |           |           |                                           |

Community Corrections Program Grant Period 9/01/03 - 8/31/04

|                                | Giant   | Variance with         | Total             |                     |
|--------------------------------|---------|-----------------------|-------------------|---------------------|
| Original and<br>Final Budgeted | Actual  | Final Budget Positive | Actual<br>Amounts | Total<br>Prior Year |
| Amounts                        | Amounts | (Negative)            | As Of 9/30/03     | As Of 9/30/02       |
| Amounts                        | Timound | (11811)               |                   |                     |
|                                |         |                       |                   |                     |
| 223,000                        | 11,917  | (211,083)             | 161,602           | 116,876             |
| 389,398                        | 48,527  | (340,871)             | 385,056           | 419,295             |
| •                              | 1,622   | 1,622                 | 34,218            | 42,354              |
| 612,398                        | 62,066  | (550,332)             | 580,876           | 578,525             |
|                                |         |                       |                   |                     |
|                                |         |                       |                   |                     |
|                                |         |                       |                   |                     |
|                                |         |                       |                   |                     |
| 789,593                        | 58,635  | 730,958               | 720,111           | 676,525             |
| 11,700                         |         | 11,700                | 18,200            | 41,235              |
| 2,921                          |         | 2,921                 | 2,922             | 2,738               |
| 60,000                         | 3,431   | 56,569                | 48,933            | 51,989              |
| 1,085                          |         | 1,085                 | 693               | 1,104               |
| 865,299                        | 62,066  | 803,233               | 790,859           | 773,591             |
|                                |         |                       |                   |                     |
| (252,901)                      |         | 252,901               | (209,983)         | (195,066)           |
|                                |         |                       |                   |                     |
| 252,901                        |         | (252,901)             | 168,278           | 236,773             |
|                                |         |                       |                   | 236,773             |
| 252,901                        |         | (252,901)             | 168,278           | 230,773             |
|                                |         |                       | (41,705)          | 41,707              |
|                                |         |                       | 41 707            |                     |
|                                |         |                       | 41,707            | 41.505              |
|                                |         |                       | 2                 | 41,707              |

# Community Justice Assistance Division - Day Reporting Center Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                                                                                                                                                       |     |                                                |                                                   | Day                        |                                                  |                                                   |                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------------------------------------|---------------------------------------------------|----------------------------|--------------------------------------------------|---------------------------------------------------|---------------------------------------|
|                                                                                                                                                                                       |     |                                                | Grant P                                           |                            |                                                  |                                                   |                                       |
|                                                                                                                                                                                       |     |                                                |                                                   | :                          |                                                  |                                                   | Variance with                         |
|                                                                                                                                                                                       |     | Budgeted A<br>Original                         | mounts<br>Final                                   | Cumulative<br>Thru 9/30/02 | Actual<br>Amounts                                | Total                                             | Final Budget Positive (Negative)      |
| REVENUES                                                                                                                                                                              |     |                                                |                                                   |                            |                                                  |                                                   |                                       |
| Intergovernmental                                                                                                                                                                     | \$  | 85,630                                         | 82,394                                            | 8,559                      | 73,836                                           | 82,395                                            | 1                                     |
| Total Revenues                                                                                                                                                                        | \$_ | 85,630                                         | 82,394                                            | 8,559                      | 73,836                                           | 82,395                                            | 1                                     |
|                                                                                                                                                                                       |     |                                                |                                                   |                            |                                                  |                                                   |                                       |
| EXPENDITURES                                                                                                                                                                          |     |                                                |                                                   |                            |                                                  |                                                   |                                       |
| Current:                                                                                                                                                                              |     |                                                |                                                   |                            |                                                  |                                                   |                                       |
| Corrections And Rehabilitation: Salaries And Fringe Benefits Travel And Furnished Transportation Contract Service For Offenders Professional Fees Supplies And Operating Expenditures | \$  | 101,716<br>4,000<br>100<br>642<br>600<br>3,455 | 105,310<br>4,000<br>300<br>642<br>56,150<br>3,455 | 7,988<br>275<br>80<br>216  | 96,887<br>2,179<br>250<br>617<br>56,031<br>2,628 | 104,875<br>2,454<br>250<br>617<br>56,111<br>2,844 | 435<br>1,546<br>50<br>25<br>39<br>611 |
| Facilities, Utilities And Equipment Total Expenditures                                                                                                                                | s – | 110,513                                        | 169,857                                           | 8,559                      | 158,592                                          | 167,151                                           | 2,706                                 |
| Excess (Deficiency) Of Revenues Over (Under ) Expenditures                                                                                                                            |     | (24,883)                                       | (87,463)                                          |                            | (84,756)                                         | (84,756)                                          | 2,707                                 |
| Other Financing Sources (Uses):                                                                                                                                                       |     |                                                |                                                   |                            |                                                  |                                                   |                                       |
| Operating Transfers In                                                                                                                                                                | \$_ | 24,883                                         | 87,463                                            |                            | 29,206                                           | 29,206                                            | (58,257)                              |
| Total Other Financing Sources (Uses):                                                                                                                                                 | \$_ | 24,883                                         | 87,463                                            |                            | 29,206                                           | 29,206                                            | (58,257)                              |
| Net Change In Fund Balances                                                                                                                                                           | \$_ |                                                |                                                   | · .                        | (55,550)                                         | (55,550)                                          | (55,550)                              |
| Fund Balances - Beginning<br>Fund Balances - Ending                                                                                                                                   |     |                                                |                                                   |                            | \$                                               | 55,550                                            |                                       |

### Day Reporting Center Grant Period 9/01/03 - 8/31/04

|                                           |                   | Variance with                    | Total                              |                                      |  |
|-------------------------------------------|-------------------|----------------------------------|------------------------------------|--------------------------------------|--|
| Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Final Budget Positive (Negative) | Actual<br>Amounts<br>As Of 9/30/03 | Total<br>Prior Year<br>As Of 9/30/02 |  |
|                                           |                   |                                  |                                    |                                      |  |
| 174,682                                   | 14,010            | (160,672)                        | 87,846                             | 142,135                              |  |
| 174,682                                   | 14,010            | (160,672)                        | 87,846                             | 142,135                              |  |
|                                           |                   |                                  |                                    |                                      |  |
|                                           |                   |                                  |                                    |                                      |  |
| 175,461                                   | 13,704            | 161,757                          | 110,591                            | 100,541                              |  |
| 7,600                                     | 219               | 7,381                            | 2,398<br>250                       | 2,339                                |  |
| 2,390                                     |                   | 2,390                            | 617                                | 642                                  |  |
| 14,000<br>3,200                           | 87                | 14,000<br>3,113                  | 56,031<br>2,715                    | 440<br>4,034                         |  |
| 202,651                                   | 14,010            | 188,641                          | 172,602                            | 107,996                              |  |
|                                           |                   |                                  |                                    |                                      |  |
| (27,969)                                  |                   | 27,969                           | (84,756)                           | 34,139                               |  |
|                                           |                   |                                  |                                    |                                      |  |
| 27,969                                    |                   | (27,969)                         | 29,206                             | 21,411                               |  |
| 27,969                                    |                   | (27,969)                         | 29,206                             | 21,411                               |  |
|                                           |                   |                                  | (55,550)                           | 55,550                               |  |
|                                           |                   |                                  | 55,550                             |                                      |  |
|                                           |                   |                                  |                                    | 55,550                               |  |

Community Justice Assistance Division - Regional Court Residential Treatment Center Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

#### Court Residential Treatment Center Grant Period 9/01/02 - 8/31/03

|                                           |      | Budgeted A | mounts    | Cumulative   | Actual   |           |
|-------------------------------------------|------|------------|-----------|--------------|----------|-----------|
|                                           | _    | Original   | Final     | Thru 9/30/02 | Amounts  | Total     |
|                                           |      |            |           |              |          |           |
| REVENUES Payments By Program Participants | \$   | 93,560     | 104,396   | 15,226       | 88,171   | 103,397   |
| Intergovernmental                         | Ψ    | 925,401    | 925,401   | 53,168       | 872,233  | 925,401   |
| Other Revenue                             |      | 3,000      | 2,060     | 84           | 2,175    | 2,259     |
| Total Revenues                            | \$   | 1,021,961  | 1,031,857 | 68,478       | 962,579  | 1,031,057 |
|                                           | =    |            |           |              |          |           |
|                                           |      |            |           |              |          |           |
| EXPENDITURES                              |      |            |           |              |          |           |
| Current:                                  |      |            |           |              |          |           |
| Corrections And Rehabilitation:           |      |            |           |              |          |           |
| Salaries And Fringe Benefits              | . \$ | 807,020    | 737,125   | 59,643       | 672,435  | 732,078   |
| Travel And Furnished Transportation       |      | 32,212     | 18,400    | 914          | 15,613   | 16,527    |
| Contract Service For Offenders            |      | 13,700     | 10,100    | 792          | 8,852    | 9,644     |
| Professional Fees                         |      | 7,991      | 7,991     | 300          | 7,587    | 7,887     |
| Supplies And Operating Expenditures       |      | 136,917    | 108,030   | 3,040        | 96,353   | 99,393    |
| Facilities, Utilities And Equipment       |      | 163,287    | 194,455   | 3,789        | 184,452  | 188,241   |
| Total Expenditures                        | \$_  | 1,161,127  | 1,076,101 | 68,478       | 985,292  | 1,053,770 |
|                                           |      |            |           |              |          |           |
| Excess (Deficiency) Of Revenu             | e    | (120 166)  | (44,244)  |              | (22,713) | (22,713)  |
| Over (Under) Expenditures                 |      | (139,166)  | (44,244)  |              | (22,713) | (22,715)  |
| Other Financing Sources (Uses):           |      |            |           |              |          |           |
| Operating Transfers In                    | \$   | 139,166    | 44,244    | ·            | 22,713   | 22,713    |
| Total Other Financing Sources (Uses):     | \$_  | 139,166    | 44,244    |              | 22,713   | 22,713    |
| Net Change In Fund Balances               | \$_  |            |           |              |          |           |
| Fund Balances - Beginning                 |      |            |           |              |          |           |
| Fund Balances - Ending                    |      |            |           |              | \$       |           |

| Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
|---------------------------------------------------------|--------------------------------------|
| (999)                                                   | 163,373                              |
| 100                                                     | 921,632<br>10,325                    |
| 199                                                     |                                      |
| (800)                                                   | 1,095,330                            |
|                                                         |                                      |
| 5,047                                                   | 774,985                              |
| 1,873                                                   | 26,018                               |
| 456                                                     | 14,668                               |
| 104                                                     | 8,334<br>138,872                     |
| 8,637<br>6,214                                          | 159,646                              |
|                                                         | 1,122,523                            |
| 22,331                                                  | 1,122,323                            |
| 21,531                                                  | (27,193)                             |
| (21,531)                                                | 27,193                               |
| (21,531)                                                | 27,193                               |
|                                                         |                                      |

## Community Justice Assistance Division - Basic Supervision Program Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                                |           |                     |                 | Basic<br>Grant P           | Viith             |                       |                                                         |
|----------------------------------------------------------------|-----------|---------------------|-----------------|----------------------------|-------------------|-----------------------|---------------------------------------------------------|
|                                                                |           | Budgeted A Original | mounts<br>Final | Cumulative<br>Thru 9/30/02 | Actual<br>Amounts | Total                 | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|                                                                |           | Original            | 1 11101         | TINGSTOOM                  |                   |                       |                                                         |
|                                                                |           |                     |                 |                            |                   |                       |                                                         |
| REVENUES  Purhation Food                                       | <b>\$</b> | 888,019             | 785,692         | 54,518                     | 689,675           | 744,193               | (41,499)                                                |
| Probation Fees                                                 | Ψ.        | 805,374             | 874,831         | 36,324                     | 838,507           | 874,831               |                                                         |
| Intergovernmental                                              |           | 60,000              | 21,000          | 1,438                      | 15,123            | 16,561                | (4,439)                                                 |
| Interest<br>Other Revenue                                      |           | 3,292               | 892             | 236                        | 3,093             | 3,329                 | 2,437                                                   |
| Total Revenues                                                 | \$        | 1,756,685           | 1,682,415       | 92,516                     | 1,546,398         | 1,638,914             | (43,501)                                                |
| 10m. 10v.                                                      |           |                     |                 |                            |                   |                       |                                                         |
| EXPENDITURES                                                   |           |                     |                 |                            |                   |                       |                                                         |
| Current:                                                       |           |                     |                 |                            |                   |                       |                                                         |
| Corrections And Rehabilitation:                                |           |                     |                 |                            | 0.40 454          | 1 000 051             | 159,807                                                 |
| Salaries And Fringe Benefits                                   | \$        | 1,234,321           | 1,189,058       | 86,777                     | 942,474           | 1,029,251<br>26,015   | 20,985                                                  |
| Travel And Furnished Transportation                            |           | 31,880              | 47,000          | 1,926                      | 24,089            | 10,082                | 7,168                                                   |
| Contract Service For Offenders                                 |           | 9,750               | 17,250          | 3,885                      | 6,197             | and the second second | 16,808                                                  |
| Professional Fees                                              |           | 24,290              | 46,561          | (229)                      | 29,982            | 29,753                | 15,223                                                  |
| Supplies And Operating Expenditures                            |           | 35,931              | 72,006          |                            | 56,783            | 56,783                | 11,484                                                  |
| Facilities, Utilities And Equipment                            |           | 10,644              | 17,164          | 157                        | 5,523             | 5,680                 | 231,475                                                 |
| Total Expenditures                                             | \$        | 1,346,816           | 1,389,039       | 92,516                     | 1,065,048         | 1,157,564             | 231,473                                                 |
| Excess (Deficiency) Of Revenu<br>Over (Under) Expenditures     | ie        | 409,869             | 293,376         |                            | 481,350           | 481,350               | 187,974                                                 |
| Other Financing Sources (Uses):                                |           |                     |                 |                            |                   |                       |                                                         |
|                                                                | \$        | (409,869)           | (293,376)       |                            | (216,961)         | (216,961)             | 76,415                                                  |
| Operating Transfers Out  Total Other Financing Sources (Uses): | \$        | (409,869)           | (293,376)       |                            | (216,961)         | (216,961)             | 76,415                                                  |
| Total Other I maneing Sources (Coes).                          | •         |                     |                 |                            |                   |                       |                                                         |
| Net Change In Fund Balance                                     | \$        |                     |                 |                            | 264,389           | 264,389               | 264,389                                                 |
|                                                                |           |                     |                 |                            |                   | 150,470               |                                                         |
| Fund Balances - Beginning Fund Balances - Ending               |           |                     |                 |                            | \$                | 414,859               |                                                         |

Basic Supervision Program Grant Period 9/01/03 - 8/31/04

| · · · · · · · · · · · · · · · · · · ·                       | Grant                                              | Period 9/01/05 0/2                                                       | Total                                                                  |                                                                         |
|-------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------------------|-------------------------------------------------------------------------|
| Original and<br>Final Budgeted<br>Amounts                   | Actual<br>Amounts                                  | Variance with Final Budget Positive (Negative)                           | Actual<br>Amounts<br>As Of 9/30/03                                     | Total<br>Prior Year<br>As Of 9/30/02                                    |
| 756,548<br>804,172<br>1,560,720                             | 62,391<br>38,927<br>995<br>160<br>102,473          | (694,157)<br>(765,245)<br>995<br>160<br>(1,458,247)                      | 752,066<br>877,434<br>16,118<br>3,253<br>1,648,871                     | 798,814<br>820,867<br>21,430<br>8,854<br>1,649,965                      |
|                                                             |                                                    |                                                                          |                                                                        |                                                                         |
| 1,252,136<br>38,967<br>19,000<br>57,531<br>81,604<br>14,880 | 87,582<br>1,821<br>1,250<br>1,119<br>10,044<br>657 | 1,164,554<br>37,146<br>17,750<br>56,412<br>71,560<br>14,223<br>1,361,645 | 1,030,056<br>25,910<br>7,447<br>31,101<br>66,827<br>6,180<br>1,167,521 | 1,098,682<br>19,825<br>14,295<br>29,050<br>44,668<br>7,384<br>1,213,904 |
| 96,602                                                      |                                                    | (96,602)                                                                 | 481,350                                                                | 436,061                                                                 |
| (280,870)                                                   |                                                    | 280,870                                                                  | (216,961)                                                              | (285,591)                                                               |
| (280,870)<br>(184,268 <u>)</u>                              |                                                    | 280,870<br>184,268                                                       | 264,389                                                                | 150,470                                                                 |
|                                                             |                                                    |                                                                          | 150,470<br>414,859                                                     | 150,470                                                                 |

### Community Justice Assistance Division - Treatment Incarceration Program Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                                                                                                                            |            |                    |                           | Treatmen<br>Grant Pe                  | t Incarceration Pro<br>eriod 9/01/02 - 8/3 | gram<br>1/03       | Variance with                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------------|---------------------------|---------------------------------------|--------------------------------------------|--------------------|----------------------------------|
|                                                                                                                                                            |            | Budgeted A         | mounts<br>Final           | Cumulative<br>Thru 9/30/02            | Actual<br>Amounts                          | Total              | Final Budget Positive (Negative) |
| REVENUES Intergovernmental Total Revenues                                                                                                                  | \$<br>     | 189,453<br>189,453 | 193,102<br>193,102        | 5,087<br>5,087                        | 188,015<br>188,015                         | 193,102<br>193,102 |                                  |
| EXPENDITURES                                                                                                                                               |            |                    |                           |                                       |                                            |                    |                                  |
| Current: Corrections And Rehabilitation: Salaries And Fringe Benefits Travel And Furnished Transportation Contract Service For Offenders Professional Fees | \$         | 26,605             | 26,851                    |                                       | 26,671                                     | 26,671             | 180                              |
|                                                                                                                                                            |            | 161,498<br>1,350   | 168,298<br>1,350<br>1,000 | 5,087                                 | 131,911<br>1,350                           | 136,998<br>1,350   | 31,300<br>1,000                  |
| Supplies And Operating Expenditures Total Expenditures                                                                                                     | s_         | 189,453            | 197,499                   | 5,087                                 | 159,932                                    | 165,019            | 32,480                           |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures                                                                                                |            |                    | (4,397)                   |                                       | 28,083                                     | 28,083             | 32,480                           |
| Other Financing Sources (Uses):  Operating Transfers In                                                                                                    | \$<br>\$   |                    | 4,397                     | · · · · · · · · · · · · · · · · · · · |                                            |                    | (4,397)<br>(4,397)               |
| Total Other Financing Sources (Uses)  Net Change In Fund Balances                                                                                          | \$_<br>\$_ |                    |                           |                                       | 28,083                                     | 28,083             | 28,083                           |
| Fund Balances - Beginning Fund Balances - Ending                                                                                                           |            |                    |                           |                                       | \$                                         | 28,083             | -                                |

Treatment Incarceration Program Grant Period 9/01/03 - 8/31/04

|                                           | Grant F           | Period 9/01/03 - 8/<br>Variance with | Total                              |                                      |
|-------------------------------------------|-------------------|--------------------------------------|------------------------------------|--------------------------------------|
| Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Final Budget Positive (Negative)     | Actual<br>Amounts<br>As Of 9/30/03 | Total<br>Prior Year<br>As Of 9/30/02 |
| 180,000<br>180,000                        |                   | (180,000)<br>(180,000)               | 188,015<br>188,015                 | 185,087<br>185,087                   |
|                                           |                   |                                      |                                    |                                      |
|                                           |                   |                                      | 26,671                             |                                      |
| 1,000<br>175,557<br>2,350                 |                   | 1,000<br>175,557<br>2,350<br>1,093   | 131,911<br>1,350                   | 183,951<br>1,350                     |
| 1,093                                     |                   | 180,000                              | 159,932                            | 185,301                              |
|                                           |                   |                                      | 28,083                             | (214)                                |
|                                           |                   |                                      | -                                  | 214<br>214                           |
|                                           |                   |                                      | 28,083                             |                                      |
|                                           |                   |                                      | 28,083                             |                                      |

### Community Justice Assistance Division - Mentally Impaired Caseload Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                             |           |            |         |              | lly Impaired Caseload<br>eriod 9/01/02 - 8/31/0 |         |                                     |
|-------------------------------------------------------------|-----------|------------|---------|--------------|-------------------------------------------------|---------|-------------------------------------|
|                                                             |           |            |         |              | Actual                                          |         | Variance with Final Budget Positive |
|                                                             |           | Budgeted A |         | Cumulative   |                                                 | Total   | (Negative)                          |
|                                                             |           | Original   | Final   | Thru 9/30/02 | Amounts                                         | Total   | (I togativo)                        |
| REVENUES                                                    |           |            |         | 2 (25        | 53,331                                          | 55,966  | 1                                   |
| Intergovernmental                                           | \$        | 58,163     | 55,965  | 2,635        |                                                 | 55,966  | 1                                   |
| Total Revenues                                              | \$        | 58,163     | 55,965  | 2,635        | 53,331                                          | 33,900  |                                     |
|                                                             |           |            |         |              |                                                 |         |                                     |
|                                                             |           |            |         |              |                                                 |         |                                     |
| EXPENDITURES                                                |           |            |         |              |                                                 |         |                                     |
| Current:                                                    |           |            |         |              |                                                 |         |                                     |
| Corrections And Rehabilitation:                             |           |            |         | 2.011        | 49,267                                          | 51,278  | 1,237                               |
| Salaries And Fringe Benefits                                | \$        | 52,921     | 52,515  | 2,011        | 49,207                                          | 624     | 326                                 |
| Travel & Furnished Transportation                           |           | 1,600      | 950     | 624          | 420                                             | 420     |                                     |
| Professional Fees                                           |           | 636        | 420     |              | 569                                             | 569     | 57                                  |
| Supplies & Operating Expenditures                           |           | 3,006      | 626     |              |                                                 | 52,891  | 1,620                               |
| Total Expenditures                                          | \$        | 58,163     | 54,511  | 2,635        | 50,256                                          | 32,671  |                                     |
| , om                                                        | -         |            |         |              |                                                 |         |                                     |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures |           |            | 1,454   |              | 3,075                                           | 3,075   | 1,621                               |
|                                                             |           |            |         |              |                                                 |         |                                     |
| Other Financing Sources (Uses):                             |           |            | (1,454) |              | (3,236)                                         | (3,236) | (1,782)                             |
| Operating Transfers Out                                     | <b>\$</b> |            | (1,454) |              | (3,236)                                         | (3,236) | (1,782)                             |
| Total Other Financing Sources (Uses)                        | \$        | -          | (1,454) |              |                                                 |         |                                     |
| Net Change In Fund Balances                                 | \$        |            |         |              | (161)                                           | (161)   | (161)                               |
|                                                             |           |            |         |              |                                                 | 1,782   |                                     |
| Fund Balances - Beginning                                   |           |            |         |              | \$                                              | 1,621   |                                     |
| Fund Balances - Ending                                      |           |            |         |              | · · · · · · · · · · · · · · · · · · ·           |         |                                     |

Mentally Impaired Caseload Grant Period 9/01/03 - 8/31/04

| Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total Actual Amounts As Of 9/30/03 | Total<br>Prior Year<br>As Of 9/30/02 |
|-------------------------------------------|-------------------|------------------------------------------------|------------------------------------|--------------------------------------|
| 55,965                                    | 4,325             | (51,640)                                       | 57,656                             | 59,237                               |
| 55,965                                    | 4,325             | (51,640)                                       | 57,656                             | 59,237                               |
|                                           |                   |                                                |                                    |                                      |
| 53,534                                    | 4,325             | 49,209                                         | 53,592                             | 52,800                               |
| 1,261                                     |                   | 1,261                                          |                                    | 829<br>436                           |
| 1,170                                     |                   | 1,170                                          | 420                                | 3,390                                |
|                                           |                   |                                                | 569                                | 57,455                               |
| 55,965                                    | 4,325             | 51,640                                         | 54,581                             | 37,433                               |
|                                           |                   |                                                | 3,075                              | 1,782                                |
|                                           |                   |                                                | (3,236)                            |                                      |
|                                           |                   |                                                | (3,236)                            |                                      |
|                                           |                   |                                                | (161)                              | 1,782                                |
|                                           |                   |                                                | 1,782<br>1,621                     | 1,782                                |

### Webb County, Texas System Benefit Funds Program

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                                  |             |            |                           | Grant Per                 | iod: 1/01/2002 to 10<br>Contract # 303047 | 0/31/2002                 |                                                |
|------------------------------------------------------------------|-------------|------------|---------------------------|---------------------------|-------------------------------------------|---------------------------|------------------------------------------------|
|                                                                  |             | Budgeted A | Amounts<br>Final          | Cumulative 9/30/2003      | Actual<br>Amounts                         | Total                     | Variance with Final Budget-Positive (Negative) |
|                                                                  | -           | Original   | Tillui                    |                           |                                           |                           |                                                |
| REVENUES                                                         |             |            | 101.015                   | 170 (12                   | 1,199                                     | 180,811                   | (434)                                          |
| Intergovernmental                                                | \$_         | 155,672    | 181,245                   | 179,612<br>179,612        | 1,199                                     | 180,811                   | (434)                                          |
| Total Revenues                                                   | <b>\$</b> _ | 155,672    | 181,245                   | <u> </u>                  | 1,177                                     |                           |                                                |
|                                                                  |             |            |                           |                           |                                           |                           |                                                |
|                                                                  |             |            |                           |                           |                                           |                           |                                                |
| EXPENDITURES Current:                                            |             |            |                           |                           |                                           |                           |                                                |
| Health And Human Services: Administration Materials and Supplies | \$          | 58,555     | 9,008<br>111,382<br>2,763 | 9,008<br>111,356<br>2,175 | 26<br>588                                 | 9,008<br>111,382<br>2,763 |                                                |
| Program Support<br>Labor                                         |             | 58,555     | 27,463                    | 27,463                    |                                           | 27,463                    |                                                |
| CFI/WS                                                           |             | 38,562     | 30,629                    | 30,195_                   |                                           | 30,195                    | 434                                            |
| Refrigerators  Total Expenditures                                | \$          | 155,672    | 181,245                   | 180,197                   | 614                                       | 180,811                   | 434                                            |
| Total Expenditures                                               | Ť-          |            |                           |                           |                                           |                           |                                                |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures     | \$_         | =          |                           | (585)                     | 585                                       |                           |                                                |
| Fund Balances-Beginning Fund Balances-Ending                     |             |            |                           |                           | \$                                        |                           |                                                |

Grant Period: 9/01/2002 to 8/31/2003

|            | Contract # 303047 |                   |                                                 |                                    |                                      |  |
|------------|-------------------|-------------------|-------------------------------------------------|------------------------------------|--------------------------------------|--|
| Budgeted A | mounts Final      | Actual<br>Amounts | Variance with Final Budget- Positive (Negative) | Total Actual Amounts As of 9/30/03 | Total<br>Prior Year<br>As Of 9/30/02 |  |
| Original   | Fillal            | Atmounts          |                                                 |                                    |                                      |  |
|            |                   |                   |                                                 |                                    |                                      |  |
| 263,773    | 277,286           | 255,582           | (21,704)                                        | 256,780                            | 179,612                              |  |
| 263,773    | 277,286           | 255,582           | (21,704)                                        | 256,780                            | 179,612                              |  |
| 203,773    |                   |                   |                                                 |                                    |                                      |  |
|            |                   |                   |                                                 |                                    |                                      |  |
|            |                   |                   |                                                 |                                    |                                      |  |
|            |                   |                   |                                                 |                                    |                                      |  |
|            |                   |                   |                                                 |                                    |                                      |  |
|            | 13,513            | 2,956             | 10,557                                          | 2,956                              | 9,008                                |  |
| 112,286    | 126,405           | 122,616           | 3,789                                           | 122,642                            | 111,356                              |  |
| 30,404     | 32,521            | 30,231            | 2,290                                           | 30,819                             | 2,175<br>27,463                      |  |
| 60,000     | 57,883            | 52,817            | 5,066<br>2                                      | 52,817<br>1,512                    | 27,403                               |  |
| 15,140     | 1,514             | 1,512             | * <b>Z</b>                                      | 45,450                             | 30,195                               |  |
| 45,943     | 45,450            | 45,450            | 21,704                                          | 256,195                            | 180,197                              |  |
| 263,773    | 277,286           | 255,582           | 21,704                                          | 230,195                            |                                      |  |
|            |                   |                   |                                                 |                                    |                                      |  |
|            |                   |                   |                                                 | 585                                | (585)                                |  |
|            |                   |                   |                                                 |                                    |                                      |  |
|            |                   |                   |                                                 | (585)                              |                                      |  |
|            |                   |                   |                                                 | (200)                              | (585)                                |  |
|            |                   |                   |                                                 |                                    |                                      |  |

### U. S. Department Of Justice Vertex Targeted Opportunities

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Project #TJPC-E-03-240 Grant Period 9/01/02 - 8/31/03 Variance with Final Budget Original and Positive Actual Cumulative Final Budgeted (Negative) Total **Amounts** thru 9/30/02 **Amounts REVENUES** 108,281 108,281 \$ Intergovernmental 2,249 2,228 21 Interest Income 110,530 21 110,509 **Total Revenues EXPENDITURES** Current: Justice System: 9,735 9,735 **Professional Services** 9,735 9,735 9,735 **Total Expenditures** Excess (Deficiency) Of Revenues 100,795 100,774 21 Over (Under) Expenditures 146,777 Fund Balances - Beginning 247,572 Fund Balances - Ending

### Project #TJPC-E-04-240 Grant Period 9/01/03 - 8/31/04

| Original and Final Budgeted Amounts | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total Actual Amounts As Of 9/30/03 | Total Prior Year As Of 9/30/02 |
|-------------------------------------|-------------------|------------------------------------------------|------------------------------------|--------------------------------|
|                                     | 218<br>218        |                                                | 108,281<br>2,446<br>110,727        |                                |
|                                     |                   |                                                |                                    |                                |
|                                     |                   |                                                | 9,735<br>9,735                     |                                |
|                                     | 218               |                                                | 100,992                            |                                |
|                                     |                   |                                                | 146,798<br>247,790                 |                                |

# Texas Juvenile Probation Commission - Border Project Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                  |           |                 |                 |              | #TJPC-B-2003-2<br>riod 9/01/02 - 8/   |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|--------------------------------------------------|-----------|-----------------|-----------------|--------------|---------------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                  |           | Budgeted A      |                 | Cumulative   | Actual                                | Total           | Variance with Final Budget Positive (Negative)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|                                                  | _         | Original        | Final           | thru 9/30/02 | Amounts                               | Total           | (1.108                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| REVENUES Intergovernmental                       | \$        | 44,716          | 44,716          | 3,551        | 40,945<br>3193                        | 44,497<br>3,193 | (219)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Grant Matching Total Revenues                    | <b>\$</b> | 3,193<br>47,909 | 3,193<br>47,909 | 3,551        | 44,138                                | 47,690          | (219)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                  |           |                 |                 |              |                                       |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| EXPENDITURES                                     |           |                 |                 |              |                                       |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Current:                                         |           |                 |                 |              |                                       |                 | 210                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Justice System: Salaries And Fringe Benefits     | \$        | 45,402          | 42,209<br>900   | 3,151        | 38,838<br>900                         | 41,990<br>900   | 219                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Travel Operating Expenses                        |           | 900<br>1,607    | 4,800           | 400          | 4,400                                 | 4,800           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Non-Residential Services  Total Expenditures     | \$        | 47,909          | 47,909          | 3,551        | 44,138                                | 47,690          | 219                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Excess (Deficiency) Of Revenues                  |           |                 |                 |              |                                       |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Over (Under) Expenditures                        | \$        |                 |                 |              |                                       |                 | and the second s |
| Fund Balances - Beginning Fund Balances - Ending |           |                 |                 |              | • • • • • • • • • • • • • • • • • • • | 3               | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

#### Grant #TJPC-B-2004-240 Grant Period 9/01/03 - 8/31/04

| Original and Final Budgeted | Actual  | Variance with Final Budget Postive | Total Actual Amounts As Of 9/30/03 | Total Prior Year As Of 9/30/02 |
|-----------------------------|---------|------------------------------------|------------------------------------|--------------------------------|
| Amounts                     | Amounts | (Negative)                         | AS 01 7/30/03                      | TRO GITAGO                     |
|                             |         |                                    |                                    |                                |
| 44,716                      | 3,731   | (40,985)                           | 44,677<br>3,193                    | 40,610                         |
| 44,716                      | 3,731   | (40,985)                           | 47,870                             | 40,610                         |
|                             |         |                                    |                                    |                                |
|                             |         |                                    |                                    |                                |
|                             |         |                                    |                                    |                                |
|                             |         |                                    |                                    |                                |
| 42,862                      | 3,581   | 39,281                             | 42,420                             | 39,335                         |
| 900                         | 150     | 750                                | 1,050                              |                                |
| 954                         |         | 954                                | 4,400                              | 4,400                          |
| 44,716                      | 3,731   | 40,985                             | 47,870                             | 43,735                         |
|                             |         |                                    |                                    |                                |
|                             |         |                                    |                                    | (3,125)                        |
|                             |         |                                    |                                    | 3,125                          |
|                             |         |                                    |                                    |                                |

# Texas Juvenile Probation Commission - Community Corrections Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                                        |               |                              |                                   |                         | #TJPC-Y-2003-2<br>Period 9/01/02-8/3 |                                |                                               |
|------------------------------------------------------------------------|---------------|------------------------------|-----------------------------------|-------------------------|--------------------------------------|--------------------------------|-----------------------------------------------|
|                                                                        |               | Budgeted A                   |                                   | Cumulative thru 9/30/02 | Actual<br>Amounts                    | Total                          | Variance with Final Budget Positve (Negative) |
|                                                                        |               | Original                     | Final                             | tillu 9/30/02           |                                      |                                |                                               |
| REVENUES Intergovernmental Grant Matching Total Revenues               | \$<br>_<br>\$ | 351,859<br>10,423<br>362,282 | 351,859<br>12,928<br>364,787      | 26,222                  | 308,085<br>12,928<br>321,013         | 334,307<br>12,928<br>347,235   | (17,552)                                      |
|                                                                        |               |                              |                                   |                         |                                      |                                |                                               |
| EXPENDITURES  Current:                                                 |               |                              |                                   |                         |                                      |                                |                                               |
| Justice System: Salaries And Fringe Benefits Travel Operating Expenses | \$            | 353,430<br>8,100             | 351,529<br>10,600<br>400<br>2,258 | 25,622<br>600           | 310,975<br>9,120<br>191<br>727       | 336,597<br>9,720<br>191<br>727 | 14,932<br>880<br>209<br>1,531                 |
| Non-residential Services Total Expenditures                            | \$_           | 362,282                      | 364,787                           | 26,222                  | 321,013                              | 347,235                        | 17,553                                        |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures            | \$ <u>_</u>   |                              |                                   |                         |                                      |                                |                                               |
| Fund Balance, Beginning Fund Balance, Ending                           |               |                              |                                   |                         | \$                                   |                                | •                                             |

#### Grant #TJPC-Y-2004-240 Grant Period 9/01/03-8/31/04

|                |         | Variance with | Total         |               |
|----------------|---------|---------------|---------------|---------------|
| Original and   |         | Final Budget  | Actual        | Total         |
| Final Budgeted | Actual  | Positve       | Amounts       | Prior Year    |
| Amounts        | Amounts | (Negative)    | As Of 9/30/03 | As Of 9/30/02 |
|                |         |               |               |               |
| 362,398        | 29,226  | (333,172)     | 337,311       | 301,958       |
| 13,548         |         |               | 12,928        | 10,110        |
| 375,946        | 29,226  | (333,172)     | 350,239       | 312,068       |
|                |         |               |               |               |
|                |         |               |               |               |
|                |         |               |               |               |
|                |         |               |               |               |
| 356,680        | 28,701  | 327,979       | 339,676       | 322,042       |
| 6,300          | 525     | 5,775         | 9,645         | 5,400         |
| 0,500          |         |               | 191           | 375           |
| 12,966         |         | 12,966        | 727           | 1,655         |
| 375,946        | 29,226  | 346,720       | 350,239       | 329,471       |
|                |         |               |               |               |
|                |         |               |               | (17,403)      |
|                |         |               | · .           | 17,403        |
|                |         |               |               |               |

#### Texas Juvenile Probation Commission - State Aid

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                             |                       |                    |                            | Grant #TJPC-A-2003-240<br>Grant Period 9/01/02-8/31/03 |                    |                    |                                        |
|-------------------------------------------------------------|-----------------------|--------------------|----------------------------|--------------------------------------------------------|--------------------|--------------------|----------------------------------------|
|                                                             |                       | Budgeted A         | mounts                     | Cumulative                                             | Actual             |                    | Variance with Final Budget Positve     |
|                                                             | -                     | Original           | Final                      | thru 9/30/02                                           | Amounts            | Total              | (Negative)                             |
|                                                             |                       |                    |                            |                                                        |                    |                    |                                        |
| REVENUES Intergovernmental                                  | \$                    | 435,695            | 435,695<br>141,666         | 36,649                                                 | 388,199<br>114,725 | 424,848<br>114,725 | (10,847)<br>(26,941)                   |
| Grant Matching Total Revenues                               | \$<br>_               | 145,439<br>581,134 | 577,361                    | 36,649                                                 | 502,924            | 539,573            | (37,788)                               |
|                                                             |                       |                    |                            |                                                        |                    |                    |                                        |
| EXPENDITURES  Current:                                      |                       |                    |                            |                                                        |                    |                    |                                        |
| Justice System: Salaries And Fringe Benefits                | \$                    | 443,512            | 445,020                    | 31,763<br>1,775                                        | 382,704<br>22,020  | 414,467<br>23,795  | 30,553<br>605                          |
| Travel Operating Expenses                                   |                       | 28,622<br>10,000   | 24,400<br>18,900<br>24,000 | 3,111                                                  | 13,904<br>19,259   | 13,904<br>22,370   | 4,996<br>1,630                         |
| Non-residential Services Residential Services               | . ·<br>. <del>-</del> | 24,000<br>75,000   | 65,041                     | 36,649                                                 | 65,037<br>502,924  | 65,037<br>539,573  | 37,788                                 |
| Total Expenditures                                          | \$_                   | 581,134            | 577,361                    | 30,047                                                 |                    |                    |                                        |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$ <sub>=</sub>       |                    |                            |                                                        |                    |                    |                                        |
| Fund Balance, Beginning Fund Balance, Ending                |                       |                    |                            |                                                        | \$                 |                    | ************************************** |

### Grant #TJPC-A-2004-240 Grant Period 9/01/03-8/31/04

|                                                 | Grant                          |                                                            |                                                            |                                                            |
|-------------------------------------------------|--------------------------------|------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------|
| Original and Final Budgeted Amounts             | Actual<br>Amounts              | Variance with Final Budget Positve (Negative)              | Actual Amounts As Of 9/30/03                               | Total Prior Year As Of 9/30/02                             |
|                                                 |                                |                                                            |                                                            |                                                            |
| 393,663                                         | 30,682                         | (362,981)                                                  | 418,881<br>114,725                                         | 368,205<br>137,731                                         |
| 166,524<br>560,187                              | 30,682                         | (362,981)                                                  | 533,606                                                    | 505,936                                                    |
|                                                 |                                |                                                            |                                                            |                                                            |
| 409,975<br>24,400<br>14,012<br>16,800<br>95,000 | 27,178<br>3,134<br>400<br>(30) | 382,797<br>21,266<br>14,012<br>16,400<br>95,030<br>529,505 | 409,882<br>25,154<br>13,904<br>19,659<br>65,007<br>533,606 | 436,034<br>23,650<br>23,781<br>19,404<br>49,058<br>551,926 |
| 560,187                                         | 30,682                         | 529,303                                                    | 333,000                                                    | (45,991)                                                   |

45,991

Texas Juvenile Probation Commission - Juvenile Justice Alternative Education Program Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                    |       |            |                                           | Grant        | t #TJPC-P-2003  | -240       |                                    |
|------------------------------------|-------|------------|-------------------------------------------|--------------|-----------------|------------|------------------------------------|
|                                    |       |            |                                           | Grant Pe     | eriod 9/01/02 - | 8/31/03    |                                    |
|                                    |       | Budgeted A | Amounts                                   | Cumulative   | Actual          |            | Variance with Final Budget Postive |
|                                    |       |            | Final                                     | thru 9/30/02 | Amounts         | Total      | (Negative)                         |
|                                    |       | Original   | rmai                                      | unu 9/30/02  | 71111041110     |            |                                    |
| REVENUES                           |       |            |                                           |              | (0( 500         | 686,529    | 72,412                             |
| Intergovernmental                  | \$    | 614,117    | 614,117                                   |              | 686,529         | •          | 163,907                            |
| Charges And Fees                   |       | 362,609    | 362,609                                   | 28,438       | 498,078         | 526,516    | 103,907                            |
| Other Revenue                      |       |            | 100,000                                   |              | 100,000         | 100,000    | (19,516)                           |
| Interest                           | · .   | 25,000     | 25,000                                    |              | 5,484           | 5,484      |                                    |
| Total Revenues                     | \$    | 1,001,726  | 1,101,726                                 | 28,438       | 1,290,091       | 1,318,529  | 216,803                            |
|                                    | •     |            |                                           |              |                 |            |                                    |
|                                    |       |            |                                           |              |                 |            |                                    |
| EXPENDITURES                       |       |            |                                           |              |                 |            |                                    |
| Current:                           |       |            |                                           |              |                 |            |                                    |
| Justice System:                    |       |            |                                           | ~            | 752 667         | 816,808    | 80,732                             |
| Salaries And Fringe Benefits       | \$    | 874,039    | 897,540                                   | 64,141       | 752,667         | 258,600    | 30,242                             |
| Operating Expenses                 |       | 164,534    | 288,842                                   | 16,357       | 242,243         | 258,000    | 2,735                              |
| Capital Outlay                     |       | 8,215      | 2,735                                     |              |                 | 1.075.409  | 113,708                            |
| Total Expenditures                 | \$.   | 1,046,788  | 1,189,117                                 | 80,498       | 994,910         | 1,075,408  | 113,708                            |
| Excess (Deficiency) Of Revenues    |       |            |                                           |              |                 |            |                                    |
| Over (Under) Expenditures          |       | (45,062)   | (87,391)                                  | (52,060)     | 295,181         | 243,121    | 103,095                            |
| Over (Under) Expenditures          |       | (13,002)   | (-1,-1,-1,-1,-1,-1,-1,-1,-1,-1,-1,-1,-1,- |              |                 |            |                                    |
| OTHER FINANCING SOURCES (U         | SES)  |            |                                           |              |                 |            |                                    |
| Lease Purchase                     | \$    |            |                                           |              |                 |            |                                    |
| Total Other Financing Sources (Use | s) \$ |            |                                           |              |                 |            |                                    |
| Net Change In Fund Balances        | \$    |            | (87,391)                                  | (52,060)     | 295,181         | 243,121    | 103,095                            |
| Fund Balances - Beginning          |       |            |                                           |              |                 | 374,684    |                                    |
| Fund Balances - Ending             |       |            |                                           |              |                 | \$ 617,805 | •                                  |
| I dila Dalailees Biranio           |       |            |                                           |              |                 |            |                                    |

#### Grant #TJPC-P-2004-240 Grant Period 9/01/03 - 8/31/04

| Budgeted A | Amounts   | Actual     | Variance with Final Budget Postive | Total Actual Amounts | Total<br>Prior Year |
|------------|-----------|------------|------------------------------------|----------------------|---------------------|
| Original   | Final     | Amounts    | (Negative)                         | As Of 9/30/03        | As Of 09/30/02      |
| Original   | 1 mai     | 7111001110 | (5.58                              |                      |                     |
| 723,897    | 723,897   | 49,619     | (674,278)                          | 736,148              | 560,618             |
| 526,516    | 526,516   | 51,684     | (474,832)                          | 549,762              | 369,189             |
|            |           |            |                                    | 100,000              |                     |
| 35,000     | 35,000    | 583        | (34,417)                           | 6,067                |                     |
| 1,285,413  | 1,285,413 | 101,886    | (1,183,527)                        | 1,391,977            | 929,807             |
|            |           |            |                                    |                      |                     |
|            |           |            |                                    |                      |                     |
|            |           |            |                                    |                      |                     |
| 1,261,777  | 1,261,777 | 70,106     | 1,191,671                          | 822,773              | 723,315             |
| 195,643    | 195,643   | 33,127     | 162,516                            | 275,370              | 159,684             |
| 10,000     | 51,150    | 41,937     | 9,213                              | 41,937               | 94,919              |
| 1,467,420  | 1,508,570 | 145,170    | 1,363,400                          | 1,140,080            | 977,918             |
|            |           |            |                                    |                      |                     |
| (182,007)  | (223,157) | (43,284)   | 179,873                            | 251,897              | (48,111)            |
|            |           |            |                                    |                      |                     |
|            | 41,150    | 41,150     |                                    | 41,150               | 94,919              |
|            | 41,150    | 41,150     |                                    | 41,150               | 94,919              |
| (182,007)  | (182,007) | (2,134)    | 179,873                            | 293,047              | 46,808              |
|            |           |            |                                    | 322,625              | 275,817             |
|            |           |            |                                    | 615,672              | 322,625             |

# Texas Juvenile Probation Commission - Salary Adjustment Juvenile Officers Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                 |                | Grant        | #TJPC-Z-2003-2      | 40     |               |
|---------------------------------|----------------|--------------|---------------------|--------|---------------|
|                                 |                | Grant Pe     | eriod 9/01/02 - 8/3 | 31/03  |               |
|                                 |                |              |                     |        | Variance with |
|                                 | Original and   |              |                     |        | Final Budget  |
|                                 | Final Budgeted | Cumulative   | Actual              |        | Positive      |
|                                 | Amounts        | thru 9/30/02 | Amounts             | Total  | (Negative)    |
|                                 |                |              |                     |        |               |
| REVENUES                        |                |              |                     |        |               |
| Intergovernmental               | \$ 111,150     | 8,282        | 91,201              | 99,483 | (11,667)      |
| Total Revenues                  | \$ 111,150     | 8,282        | 91,201              | 99,483 | (11,667)      |
| Total Ice vehicles              |                |              |                     |        |               |
|                                 |                |              |                     |        |               |
| EXPENDITURES                    |                |              |                     |        |               |
| Current:                        |                |              |                     |        |               |
| Justice System:                 |                |              |                     |        |               |
| Salaries And Fringe Benefits    | \$ 111,150     | 8,282        | 91,201              | 99,483 | 11,667        |
| Total Expenditures              | \$ 111,150     | 8,282        | 91,201              | 99,483 | 11,667        |
| 2 0 m2 - 17                     |                |              | 4.                  |        |               |
| Excess (Deficiency) Of Revenues |                |              |                     |        |               |
| Over (Under) Expenditures       | \$             |              |                     |        |               |
| 3.11 (3.11) — T                 |                |              |                     |        |               |
| Fund Balances - Beginning       |                |              |                     |        |               |
| Fund Balances - Ending          |                |              | \$_                 |        |               |

#### Grant #TJPC-A-2004-240 Grant Period 9/01/03 - 8/31/04

|                             | Of ant 1          | Oliou progress                                 |                                    |                                 |
|-----------------------------|-------------------|------------------------------------------------|------------------------------------|---------------------------------|
| Original and Final Budgeted | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total Actual Amounts As Of 9/30/03 | Total Prior Year As Of 09/30/02 |
| Amounts                     | Amounts           | (Ivegutive)                                    |                                    |                                 |
|                             |                   |                                                |                                    |                                 |
| 111,150                     | 7,588             | (103,562)                                      | 98,788                             | 109,361                         |
| 111,150                     | 7,588             | (103,562)                                      | 98,788                             | 109,361                         |
|                             |                   |                                                |                                    |                                 |
|                             |                   |                                                |                                    |                                 |
| 111,150                     | 7,588             | 103,562                                        | 98,788                             | 109,361                         |
| 111,150                     | 7,588             | 103,562                                        | 98,788                             | 109,361                         |
|                             |                   |                                                |                                    |                                 |
|                             |                   |                                                |                                    |                                 |



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#### Texas Juvenile Probation Commission - Progressive

#### Sanctions Level 1-2-3 Financial Assistance Contract

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Grant # TJPC-G-2004-240

|                                                         |             | Grant Per |                  |                                        |                                |  |
|---------------------------------------------------------|-------------|-----------|------------------|----------------------------------------|--------------------------------|--|
|                                                         |             | Budget    | Actual<br>Amount | Variance<br>Favorable<br>(Unfavorable) | Total Prior Year As Of 9/30/02 |  |
|                                                         |             |           |                  |                                        |                                |  |
| REVENUES                                                | · · ·       | 46.220    | 2 505            | (43,754)                               |                                |  |
| Intergovernmental                                       | \$_         | 46,339    | 2,585            |                                        |                                |  |
| Total Revenues                                          | \$ <u>-</u> | 46,339    | 2,585            | (43,754)                               |                                |  |
|                                                         |             |           |                  |                                        |                                |  |
| EXPENDITURES                                            |             |           |                  |                                        |                                |  |
| Current:                                                |             |           |                  |                                        |                                |  |
| Justice System:                                         |             |           |                  |                                        |                                |  |
| Salaries And Fringe Benefits                            | \$          | 31,258    | 2,577            | 28,681                                 |                                |  |
| Travel                                                  |             | 1,000     |                  | 1,000                                  |                                |  |
| Operations                                              |             | 1,200     |                  | 1,200                                  |                                |  |
| Non-Residential                                         |             | 12,881    | 9                | 12,872                                 |                                |  |
| Total Expenditures                                      | \$ _        | 46,339    | 2,585            | 43,754                                 |                                |  |
|                                                         |             |           |                  |                                        |                                |  |
| Excess (Deficiency) Of Revenue                          |             |           |                  |                                        |                                |  |
| Over (Under) Expenditures                               | \$ <u>-</u> |           |                  |                                        |                                |  |
| Fund Balance Beginning Of Year Fund Balance End Of Year |             | \$        |                  |                                        |                                |  |

# Criminal Justice Division - City Of Laredo Auto Theft Task Force Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                         |     |            |         | Grant # Grant Per | <b>X</b> 7 |         |                            |
|---------------------------------------------------------|-----|------------|---------|-------------------|------------|---------|----------------------------|
|                                                         |     |            |         |                   |            |         | Variance with Final Budget |
|                                                         |     | Budgeted A | Amounts | Cumulative        | Actual     |         | Positive                   |
|                                                         |     | Original   | Final   | As Of 9/30/02     | Amount     | Total   | (Negative)                 |
|                                                         | -   |            |         |                   |            |         |                            |
| REVENUES                                                |     |            |         |                   |            |         |                            |
| Intergovernmental                                       | \$  | 69,916     | 69,916  | 6887              | 58,880     | 65,766  | (4,150)                    |
| Grant Matching                                          | •   | 38,577     | 37,073  | 3085              | 38,138     | 41,223  | 4,150                      |
| Total Revenues                                          | \$  | 108,493    | 106,989 | 9,972             | 97,018     | 106,989 |                            |
| EXPENDITURES Current:                                   |     |            |         |                   |            |         |                            |
| Public Safety:                                          |     |            |         |                   |            |         |                            |
| Salaries                                                | \$  | 80,342     | 79,674  | 7,573             | 75,120     | 82,693  | (3,019)                    |
| Fringe Benefits                                         | _   | 28,151     | 27,315  | 2,399             | 21,898     | 24,296  | 3,019                      |
| Total Expenditures                                      | \$  | 108,493    | 106,989 | 9,972             | 97,018     | 106,989 |                            |
|                                                         |     |            |         |                   |            |         |                            |
| Excess (Deficiency) Of Revenue                          |     |            |         |                   |            |         |                            |
| Over (Under) Expenditures                               | \$_ |            |         |                   |            |         |                            |
|                                                         | -   |            |         |                   |            |         |                            |
| Fund Balance Beginning Of Year Fund Balance End Of Year |     |            |         |                   | \$         |         |                            |

#### Grant # SAT-T101-10057-04 Grant Period 9/01/03 - 8/31/04

|             |        | Oranii 1 | Cilou morros               | 0,01,0          |               |
|-------------|--------|----------|----------------------------|-----------------|---------------|
|             |        |          | Variance with Final Budget | Total<br>Actual | Total         |
| Budgeted An |        | Actual   | Positive                   | Amounts         | Prior Year    |
| Original    | Final  | Amounts  | (Negative)                 | As Of 9/30/03   | As Of 9/30/02 |
|             |        |          |                            |                 |               |
| 41,778      | 41,778 | 3,150    | (38,628)                   | 62,030          | 58,394        |
| 17,337      | 20,000 | 1,694    | (18,306)                   | 39,832          | 40,725        |
| 59,115      | 61,778 | 4,844    | (56,934)                   | 101,862         | 99,119        |
|             |        |          |                            |                 |               |
|             |        |          |                            |                 |               |
|             |        |          |                            |                 |               |
| 43,914      | 46,412 | 3,626    | 42,786                     | 78,746          | 66,171        |
| 15,201      | 15,366 | 1,218    | 14,148                     | 23,116          | 32,948        |
| 59,115      | 61,778 | 4,844    | 56,934                     | 101,862         | 99,119        |
|             |        |          |                            |                 |               |
|             |        |          |                            |                 |               |
|             |        |          |                            |                 |               |
|             |        |          |                            |                 |               |

#### Webb County, Texas Highway 59 Facility Plan

## Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                              | Con                                       | ntract # 2001-483-4 | 41                                             |                                      |
|----------------------------------------------|-------------------------------------------|---------------------|------------------------------------------------|--------------------------------------|
|                                              | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts   | Variance With Final Budget Positive (Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
| REVENUES                                     |                                           |                     |                                                |                                      |
| Intergovernmental                            | \$<br>71,250                              | 34,143              | (37,107)                                       |                                      |
| Grant Matching                               | 133,750                                   | 42,307              | (91,443)                                       |                                      |
| Total Revenues                               | \$<br>205,000                             | 76,450              | (128,550)                                      |                                      |
|                                              |                                           |                     |                                                |                                      |
| EXPENDITURES                                 |                                           |                     |                                                |                                      |
| Current:                                     |                                           |                     |                                                |                                      |
| Community And Economic Development:          |                                           |                     |                                                |                                      |
| Professional Services                        | \$<br>205,000                             | 76,450              | 128,550                                        |                                      |
| Total Expenditures                           | \$<br>205,000                             | 76,450              | 128,550                                        |                                      |
| Excess (Deficiency) Of Revenue               |                                           |                     |                                                |                                      |
| Over (Under) Expenditures                    | \$                                        |                     |                                                |                                      |
| Fund Balances-Beginning Fund Balances-Ending | \$                                        | <b>.</b>            |                                                |                                      |

#### Webb County, Texas Texas Parks & Wildlife

#### **Community Outdoor Outreach Program**

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Project #52-00088 And #52-000233 Grant Period 2/07/00 - 3/31/04 Variance with Final Budget Positive Actual Cumulative **Budgeted Amounts** (Negative) Total thru 9/30/02 Amounts Final Original REVENUES 40,764 (3,948)24,292 16,472 44,712 25,601 \$ Intergovernmental (6,620)12,136 2,896 9,240 18,756 9,316 In-Kind Contribution 52,900 (10,568)19,368 33,532 63,468 34,917 **Total Revenues EXPENDITURES** Current: Community And Economic Development: 40,764 3,948 16,472 24,292 44,712 25,601 \$ Children's Field Trips 6,620 12,136 9,240 2,896 18,756 9,316 In-Kind Expenditures 10,568 52,900 19,368 33,532 34,917 63,468 Total Expenditures Excess (Deficiency) Of Revenues Over (Under) Expenditures Fund Balances - Beginning Fund Balances - Ending

#### **CAA Emergency Food And Shelter**

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

| Budgeted   Member   Member  |                                 |     |          | 200     | )3                                     |             |                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----|----------|---------|----------------------------------------|-------------|---------------------------------------|
| REVENUES  Intergovernmental \$ 500 500 500 4,244  Grant Matching 30,000 30,000 28,142 (1,858) 23,924  Total Revenues \$ 30,500 30,500 28,642 (1,858) 28,168   EXPENDITURES  Current:  Health And Human Services:  Personnel \$ 27,370 27,370 25,694 1,676 8,413  Fringe Benefits 2,630 2,630 2,448 182 741  Emergency Food And Shelter  Other 500 500 500 38,401  Total Expenditures \$ 30,500 30,500 28,642 1,858 51,799  Excess (Deficiency) of Revenues  Over (Under) Expenditures \$ (23,631)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                 |     |          | Amounts |                                        | Positive    | Prior Year                            |
| Intergovernmental   \$ 500 500 500 4,244     Grant Matching                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                 |     | Original | Fillal  | Amounts                                | (Ivegative) | 110 01 9,00,02                        |
| Intergovernmental   30,000   30,000   28,142   (1,858)   23,924                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | REVENUES                        |     |          |         | 500                                    |             | 4 244                                 |
| Total Revenues   \$ 30,500   30,500   28,642   (1,858)   28,168                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Intergovernmental               | \$  |          |         |                                        | (1.059)     | · · · · · · · · · · · · · · · · · · · |
| EXPENDITURES  Current:  Health And Human Services:  Personnel \$ 27,370 27,370 25,694 1,676 8,413  Fringe Benefits 2,630 2,630 2,448 182 741  Emergency Food And Shelter  Other 500 500 500 38,401  Total Expenditures \$ 30,500 30,500 28,642 1,858 51,799  Excess (Deficiency) of Revenues  Over (Under) Expenditures \$ (23,631)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Grant Matching                  | _   |          |         |                                        |             |                                       |
| Current:         Health And Human Services:         Personnel       \$ 27,370       27,370       25,694       1,676       8,413         Fringe Benefits       2,630       2,630       2,448       182       741         Emergency Food And Shelter       500       500       500       38,401         Other       500       500       28,642       1,858       51,799         Excess (Deficiency) of Revenues       Over (Under) Expenditures       \$ (23,631)         Fund Balances-Beginning       23,631                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Total Revenues                  | \$_ | 30,500   | 30,500  | 28,642                                 | (1,838)     | 28,108                                |
| Current:         Health And Human Services:         Personnel       \$ 27,370       27,370       25,694       1,676       8,413         Fringe Benefits       2,630       2,630       2,448       182       741         Emergency Food And Shelter       500       500       500       38,401         Other       500       500       28,642       1,858       51,799         Excess (Deficiency) of Revenues       Over (Under) Expenditures       \$ (23,631)         Fund Balances-Beginning       23,631                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                 |     |          |         |                                        |             |                                       |
| Health And Human Services:       Personnel       \$ 27,370       27,370       25,694       1,676       8,413         Fringe Benefits       2,630       2,630       2,448       182       741         Emergency Food And Shelter       500       500       500       38,401         Other       500       500       28,642       1,858       51,799         Excess (Deficiency) of Revenues       S       30,500       28,642       1,858       51,799         Fund Balances-Beginning       \$ 23,631                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | EXPENDITURES                    |     |          |         |                                        |             |                                       |
| Personnel         \$ 27,370         27,370         25,694         1,676         8,413           Fringe Benefits         2,630         2,630         2,448         182         741           Emergency Food And Shelter         500         500         500         38,401           Other         500         500         28,642         1,858         51,799           Excess (Deficiency) of Revenues         S         30,500         28,642         1,858         51,799           Fund Balances-Beginning         \$ (23,631)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                 |     |          |         |                                        |             |                                       |
| Personnel       \$ 2,370       21,370       25,570       27,41         Fringe Benefits       2,630       2,630       2,448       182       741         Emergency Food And Shelter       500       500       500       38,401         Total Expenditures       \$ 30,500       30,500       28,642       1,858       51,799         Excess (Deficiency) of Revenues       Over (Under) Expenditures       (23,631)         Fund Balances-Beginning       23,631                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Health And Human Services:      |     |          |         | 25.604                                 | 1 (76       | 9 /113                                |
| Fringe Benefits  Emergency Food And Shelter  Other  Total Expenditures  Excess (Deficiency) of Revenues Over (Under) Expenditures  Fund Balances-Beginning  2,630  2,630  2,630  2,630  4,244  4,244  500  500  500  28,642  1,858  51,799  (23,631)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Personnel                       | \$  |          |         |                                        |             |                                       |
| Solution   Solution | Fringe Benefits                 |     | 2,630    | 2,630   | 2,448                                  | 182         |                                       |
| Other         500         500         500         28,642         1,858         51,799           Excess (Deficiency) of Revenues<br>Over (Under) Expenditures         \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Emergency Food And Shelter      |     |          |         |                                        |             |                                       |
| Excess (Deficiency) of Revenues Over (Under) Expenditures  \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Other                           |     |          |         |                                        | 1.050       |                                       |
| Over (Under) Expenditures \$ (23,631)  Fund Balances-Beginning 23,631                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Total Expenditures              | \$_ | 30,500   | 30,500  | 28,642                                 | 1,858       | 51,799                                |
| Fund Balances-Beginning  23,631                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Excess (Deficiency) of Revenues |     |          |         |                                        |             | (02.621)                              |
| Fund Balances-Beginning                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Over (Under) Expenditures       | \$_ |          |         |                                        |             | (23,631)                              |
| Fund Balances-Beginning                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                 |     |          |         |                                        |             |                                       |
| <b>^</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Fund Balances-Beginning         |     |          |         | ************************************** |             | 23,631                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Fund Balances-Ending            |     |          | \$      | <u> </u>                               |             |                                       |

#### **CAA Emergency Food And Shelter**

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

2003 Neighbor to Neighbor Program Variance with Final Budget-Total Positive Prior Year Actual **Budgeted Amounts** As Of 9/30/02 (Negative) Amounts Original Final REVENUES 51,188 51,188 51,188 Intergovernmental 51,188 51,188 51,188 **Total Revenues EXPENDITURES** Current: Health And Human Services: 1,200 \$ 1,200 1,200 Audit & Accounting 3,918 3,918 3,918 Administrative Expense 360 45,710 46,070 46,070 Utilities 51,188 49,628 1,560 51,188 Total Expenditures Excess (Deficiency) of Revenues 1,560 1,560 Over (Under) Expenditures Fund Balances-Beginning 1,560

Fund Balances-Ending

### Webb County, Texas State Comptroller

## Senate Bill 55 Statewide Tobacco Education and Prevention Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Grant # Step - SB 55 75th Legislature Grant Period 09/01/02 - 08/31/2003 Variance with Final Budget Original and Positive Final Budgeted Cumulative Actual (Negative) Amounts Thru 9/30/02 Amounts Total **REVENUES** 490 7,992 8,482 (1,518)10,000 Intergovernmental 490 7,992 8,482 (1,518)10,000 **Total Revenues EXPENDITURES** Current: Public Safety: 6,000 6,019 6,019 (19)\$ Overtime 1,162 2,000 490 348 838 Training & Education 446 1,554 1,554 2,000 Materials And Supplies 71 71 (71)**Sting Operations** 10,000 490 7,992 8,482 1,518 **Total Expenditures** \$ Excess (Deficiency) Of Revenue Over (Under) Expenditures Fund Balances - Beginning Fund Balances - Ending

#### Grant # Step - SB 55 75th Legislature Grant Period 09/01/03 - 08/31/04

| Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total Actual Amounts As Of 9/30/03 | Total<br>Prior Year<br>As Of 9/30/02 |
|-------------------------------------------|-------------------|------------------------------------------------|------------------------------------|--------------------------------------|
|                                           | 22(               | (10.774)                                       | 8,218                              |                                      |
| 11,000                                    | 226               | (10,774)                                       |                                    | -                                    |
| 11,000                                    | 226               | (10,774)                                       | 8,218                              |                                      |
|                                           |                   |                                                |                                    |                                      |
|                                           |                   |                                                |                                    |                                      |
|                                           |                   |                                                |                                    |                                      |
| 7,214                                     |                   | 7,214                                          | 6,019                              |                                      |
| 1,286                                     | 226               | 1,060                                          | 574                                |                                      |
| 2,500                                     |                   | 2,500                                          | 1,554<br>71                        |                                      |
| 11,000                                    | 226               | 10,774                                         | 8,218                              |                                      |
|                                           |                   |                                                |                                    |                                      |
|                                           |                   |                                                |                                    |                                      |

### Webb County, Texas State Comptroller

# Law Enforcement Officer's Standards and Education Accounts Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                  |     |          | 2003         |         |                                     |                     |
|----------------------------------|-----|----------|--------------|---------|-------------------------------------|---------------------|
|                                  |     |          | 1.           | A -41   | Variance with Final Budget-Positive | Total<br>Prior Year |
|                                  | •   |          | d Amounts    | Actual  |                                     |                     |
|                                  | •   | Original | <u>Final</u> | Amounts | (Negative)                          | As Of 9/30/02       |
|                                  |     |          |              |         |                                     |                     |
| REVENUES                         |     |          |              |         | (0.000)                             | 21.000              |
| Intergovernmental                | \$. | 26,881   | 26,881       | 24,501  | (2,380)                             | 31,009              |
| Total Revenues                   | \$  | 26,881   | 26,881       | 24,501  | (2,380)                             | 31,009              |
|                                  |     |          |              |         |                                     |                     |
|                                  |     |          |              |         |                                     |                     |
| EXPENDITURES                     |     |          |              |         |                                     |                     |
| Current:                         |     |          |              |         |                                     |                     |
| Administration Of Justice System |     |          |              |         |                                     |                     |
| Training and Education           | \$  | 26,881   | 27,810       | 23,200  | 4,610                               | 35,965              |
| Total Expenditures               | \$  | 26,881   | 27,810       | 23,200  | 4,610                               | 35,965              |
| Excess (Deficiency) Of Revenu    | e   |          |              |         |                                     |                     |
| Over (Under) Expenditures        | \$  |          | (929)        | 1,301   | 2,230                               | (4,956)             |
| Fund Delenger Deginning          |     |          |              | 12,244  |                                     | 17,200              |
| Fund Balances Beginning          |     |          | \$           | 13,545  |                                     | 12,244              |
| Fund Balances- Ending            |     |          | Ψ,           | 15,515  |                                     |                     |

#### Webb County, Texas State Comptroller's Office 49th Judicial District Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                             |     |                                         | 2003              |                                               |                                      |
|-------------------------------------------------------------|-----|-----------------------------------------|-------------------|-----------------------------------------------|--------------------------------------|
|                                                             |     | Original and<br>Final Budget<br>Amounts | Actual<br>Amounts | Variance with Final Budget Positve (Negative) | Total<br>Prior Year<br>As Of 9/30/02 |
|                                                             | · - |                                         |                   |                                               |                                      |
| REVENUES                                                    |     |                                         |                   |                                               | 00.050                               |
| Intergovernmental                                           | \$  |                                         | 45,933            | 45,933                                        | 28,072                               |
| Interest                                                    | _   |                                         |                   | · · · · · · · · · · · · · · · · · · ·         | 356                                  |
| Total Revenues                                              | \$_ |                                         | 45,933            | 45,933                                        | 28,428                               |
|                                                             | •   |                                         |                   |                                               |                                      |
|                                                             |     |                                         |                   |                                               |                                      |
| EXPENDITURES                                                |     |                                         |                   |                                               |                                      |
| Current:                                                    |     |                                         |                   |                                               |                                      |
| Justice System:                                             |     |                                         |                   |                                               |                                      |
| Wages And Benefits                                          | \$  | 28,023                                  | 22,723            | 5,300                                         | 21,533                               |
| Cell Phones                                                 |     | 2,048                                   | 2,048             |                                               | 1,383                                |
| Materials And Supplies                                      |     | 452                                     |                   | 452                                           | 78                                   |
| Total Expenditures                                          | \$  | 30,523                                  | 24,771            | 5,752                                         | 22,994                               |
|                                                             | -   |                                         |                   |                                               |                                      |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$  | (30,523)                                | 21,162            | 51,685                                        | 5,434                                |
| Fund Balances - Beginning                                   |     |                                         | 30,523            |                                               | 25,089                               |
| Fund Balances - Ending                                      |     | \$                                      | 51,685            |                                               | 30,523                               |
| 1 4 2 4 2 2 2 2 2 2                                         |     | =                                       |                   |                                               |                                      |

# The Office of the Attorney General - Contract #00-03847.A2 Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Title IV-D Automated Information Contract #00-03847.A2 Grant Period 9/01/99 - 8/31/03 Original And Actual Final Budgeted Cumulative Total Amounts Thru 9/30/02 Amounts **REVENUES** 140,732 7,121 133,611 133,611 Intergovernmental 140,732 133,611 7,121 133,611 **Total Revenues EXPENDITURES** Current: Justice System: 94,726 127,820 94,726 Salaries/Fringe Benefits \$ 3,791 3,791 3,791 Materials And Supplies Repairs, Maintenance, 2,000 2,000 2,000 Equipment 100,517 100,517 133,611 Total Expenditures Excess (Deficiency) Of Revenue 33,094 40,215 7,121 Over (Under) Expenditures 48,562 Fund Balances - Beginning

Fund Balances - Ending

55,683

| Variance With<br>Final Budget<br>Positive<br>(Negative) | Total Prior Year As of 9/30/02 |
|---------------------------------------------------------|--------------------------------|
| 7,121<br>7,121                                          | 19,520<br>19,520               |
|                                                         |                                |
| 33,094                                                  | 32,068<br>2,093                |
| 33,094                                                  | 2,000<br>36,161                |
| 33,074                                                  | 30,101                         |
| 40,215                                                  | (16,641)                       |
|                                                         | 65,202<br>48,561               |



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#### Webb County, Texas Jail Match/Patch Program

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                            |     |            | 20               | 003               |                                                |                                |
|------------------------------------------------------------|-----|------------|------------------|-------------------|------------------------------------------------|--------------------------------|
|                                                            |     | Budgeted A | Amounts<br>Final | Actual<br>Amounts | Variance with Final Budget Positive (Negative) | Total Prior Year As Of 9/30/02 |
|                                                            |     | Original   | Tillai           | Amounts           | (I region t)                                   |                                |
|                                                            |     |            |                  |                   |                                                |                                |
| REVENUES Intergovernmental                                 | \$  |            |                  |                   |                                                | 7,237<br>804                   |
| Revenue In Kind Inmate Revenue                             |     | 2,800      | 2,800            | 1,932             | (868)                                          | 2,940                          |
| Total Revenues                                             | \$_ | 2,800      | 2,800            | 1,932             | (868)                                          | 10,981                         |
|                                                            |     |            |                  |                   |                                                |                                |
| EXPENDITURES                                               |     |            |                  |                   |                                                |                                |
| Current:                                                   |     |            |                  |                   |                                                |                                |
| Corrections And Rehabilitation:                            |     |            |                  |                   |                                                |                                |
| Salaries And Fringe Benefits                               | \$  |            |                  |                   |                                                | 7,237                          |
| Professional Services                                      |     |            | 45               | 44                | 1                                              |                                |
| Office Supplies  Materials And Supplies                    |     | 2,800      | 2,755            | 2,180             | 575                                            | 4,422<br>804                   |
| In Kind Expenditure  Total Expenditures                    | \$_ | 2,800      | 2,800            | 2,224             | 576                                            | 12,463                         |
| Excess (Deficiency) Of Revenue Over (Under) Expenditures   | \$  |            |                  | (292)             | (292)                                          | (1,482)                        |
|                                                            |     |            |                  | 1,254             |                                                | 2,736                          |
| Fund Balances - Beginning, Restated Fund Balances - Ending |     |            | \$               | 962               |                                                | 1,254                          |

# Criminal Justice Division - Police Activity League (Pal) Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

Grant # SF - 99 - J22 -14894 Grant Period 09/01/02 - 08/31/03

|                                                  |            | Budgeted A | Amounts | Cumulative   | Actual  |        | Variance with<br>Final Budget<br>Positive |
|--------------------------------------------------|------------|------------|---------|--------------|---------|--------|-------------------------------------------|
|                                                  |            | Original   | Final   | Thru 9/30/02 | Amounts | Total  | (Negative)                                |
|                                                  |            |            |         |              |         |        |                                           |
| REVENUES                                         |            |            |         |              |         |        |                                           |
| Intergovernmental                                | \$         | 12,100     | 18,000  | 1,100        | 16,900  | 18,000 |                                           |
| Grant Matching                                   |            | 28,034     | 12,270  | 2,285        | 9,985   | 12,270 |                                           |
| Total Revenues                                   | \$_        | 40,134     | 30,270  | 3,385        | 26,885  | 30,270 |                                           |
|                                                  |            |            |         |              |         |        |                                           |
| EXPENDITURES                                     |            |            |         |              |         |        |                                           |
| Current:                                         |            |            |         |              |         |        |                                           |
| Public Safety:                                   |            |            |         | 2 206        | 7.002   | 10,379 |                                           |
| Personnel                                        | \$         | 28,902     | 10,379  | 2,396        | 7,983   | 4,091  |                                           |
| Fringe Benefits                                  |            | 11,232     | 4,091   | 989          | 3,102   | 4,091  |                                           |
| Miscellaneous Summer Camp                        |            |            | 4,000   |              | 2,102   | 2,102  |                                           |
| Police Activity League                           | ٠          | · .        | 11,800  | 2 205        |         | 16,572 |                                           |
| Total Expenditures                               | \$         | 40,134     | 30,270  | 3,385        | 13,187  | 10,372 |                                           |
|                                                  |            |            |         |              |         |        |                                           |
| Excess (Deficiency) Of Revenue                   |            |            |         |              | 13,698  | 13,698 |                                           |
| Over (Under) Expenditures                        | <b>S</b> = |            |         |              |         | -2,07- |                                           |
| Fund Balances - Beginning Fund Balances - Ending |            |            |         |              | \$      | 13,698 |                                           |

Grant # SF - 99 - J22 -14894 Grant Period 09/01/03 - 08/31/04

|                | Grant r | E1100 03/01/03 - | 00/3/1/04     |               |
|----------------|---------|------------------|---------------|---------------|
|                |         | Variance with    | Total         |               |
| Original And   |         | Final Budget     | Actual        | Total         |
| Final Budgeted | Actual  | Positive         | Amounts       | Prior Year    |
| Amounts        | Amounts | (Negative)       | As Of 9/30/03 | As Of 9/30/02 |
|                |         |                  |               |               |
|                |         |                  |               |               |
| 8,000          |         | (8,000)          | 16,900        | 31,900        |
|                |         |                  | 9,985         | 1,333         |
| 8,000          |         | (8,000)          | 26,885        | 33,233        |
| · ·            |         |                  |               |               |
|                |         |                  |               |               |
|                |         |                  |               |               |
|                |         |                  |               |               |
|                |         |                  | 7,983         | 24,691        |
|                |         |                  | 3,102         | 8,542         |
|                |         |                  |               |               |
| 8,000          |         | 8,000            | 2,102         |               |
| 8,000          |         | 8,000            | 13,187        | 33,233        |
|                |         |                  |               |               |
|                |         |                  | 13,698        |               |
|                |         |                  | 13,098        |               |
|                |         |                  |               |               |
|                |         |                  | 13,698        |               |
|                |         |                  | 15,070        |               |

#### Criminal Justice Division - Mediation Program

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                                  |                                           |                            | Grant # SF-03-J20-15948-02<br>Grant Period 09/01/02 - 08/31/03 |        |                                                |  |  |
|--------------------------------------------------|-------------------------------------------|----------------------------|----------------------------------------------------------------|--------|------------------------------------------------|--|--|
|                                                  | Original and<br>Final Budgeted<br>Amounts | Cumulative<br>Thru 9/30/02 | Actual<br>Amounts                                              | Total  | Variance with Final Budget Positive (Negative) |  |  |
| REVENUES                                         |                                           | 0.120                      | 27.004                                                         | 20.024 | (2.594)                                        |  |  |
| Intergovernmental                                | \$<br>33,608                              | 2,130                      | 27,894                                                         | 30,024 | (3,584)                                        |  |  |
| Grant Matching                                   | <u> </u>                                  | 1                          | 07.004                                                         | 20.025 | (2.594)                                        |  |  |
| Total Revenues                                   | \$<br>33,609                              | 2,131                      | 27,894                                                         | 30,025 | (3,584)                                        |  |  |
| EXPENDITURES                                     |                                           |                            |                                                                |        |                                                |  |  |
| Current:                                         |                                           |                            |                                                                |        |                                                |  |  |
| Justice System:                                  |                                           | 3.222                      |                                                                | 22.254 | (2.100)                                        |  |  |
| Personnel                                        | \$<br>20,155                              | 1,555                      | 20,799                                                         | 22,354 | (2,199)                                        |  |  |
| Fringe Benefits                                  | 8,857                                     | 576                        | 7,095                                                          | 7,671  | 1,186                                          |  |  |
| Travel                                           | 600                                       |                            |                                                                |        | 600                                            |  |  |
| Professional Services                            | 3,997                                     |                            |                                                                |        | 3,997                                          |  |  |
| Total Expenditures                               | \$<br>33,609                              | 2,131                      | 27,894                                                         | 30,025 | 3,584                                          |  |  |
| Excess (Deficiency) Of Revenue                   |                                           |                            |                                                                |        |                                                |  |  |
| Over (Under) Expenditures                        | \$                                        |                            |                                                                |        |                                                |  |  |
| Fund Balances - Beginning Fund Balances - Ending |                                           |                            | \$                                                             |        |                                                |  |  |

#### NON-MAJOR GOVERNMENTAL FUNDS Capital Projects Funds

#### WEBB COUTNY FUNDS

#### 911 ADDRESSING PROGRAM

The county will identify all roads, streets, and addresses in non-incorporated areas of Webb County for purposes of utilizing the 911 system. Funds are being generated through certificates of obligation series 1994.

#### COMPUTERIZATION MASTER PLAN

All county departments are to be networked together in a single computer system. All software and hardware are to be procured through this project. Funds are being generated through certificates of obligation series 1994.

#### WEBB COUNTY ADMINISTRATION BUILDING

This fund will provide for the acquisition of land and for building improvements at 1100 Matamoros. Funds are being generated through Certificates of Obligation Series 1996.

#### **CAPITAL OUTLAY SERIES 1999**

This fund is used to account for the fleet, capital improvements, major equipment to the General Fund and Road & Bridge Fund departments. Funds are being generated through Certificates of Obligation, Series 1999.

#### LAW ENFORCEMENT PROJECT

This fund accounts for the acquisition and renovation of the Law Enforcement Administrator Building. Funds are generated through previous bond issues and through Certificates of Obligation Series 2000.

#### INTERNATIONAL BRIDGE CAPITAL PROJECT

This fund accounts for capital outlay. Funds are being generated through Certificates of Obligation.

#### **DETENTION CENTER INFRASTRUCTURE**

These revenues are from the sale of Webb County Correctional Center Public Facility to Corrections Corporation of America (CCA). Funds are to be used for the installation of an 8" water line that will serve the Utilities Department Regional Waste Water Treatment Plant and the CCA and for the installation of a caliche road from Hwy 83 to the eastern end of the CCA.

#### LIBRARY CONSTRUCTION FUND

This project was established for the construction of two public libraries which will be located at the Larga Vista Community Center and in El Cenizo, Texas.

#### **WEBB COUNTY FUNDS - continued**

#### **COUNTY MORGUE**

This fund will provide for the acquisition of land and construction of a new Webb County morgue.

#### VILLA ANTIGUA CULTURAL CENTER

This fund will be used to preserve and enhance Laredo Webb County's historical heritage and promote tourism and downtown development through the creation of a Cultural Center.

#### PARK DEVELOPMENT SERIES 2001

This fund is to initiate the development, expansion, and / or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

#### **CONSTRUCTION IN PROGRESS**

With the phenomenal growth of Webb County, especially in the southern part where the growth has more than doubled, it is essential to add, rehabilitate, or construct new Justice of the Peace and other related Law Enforcement Office space to keep up with the growing demand.

#### UPGRADE OR REPLACE AS400 COMPUTER SYSTEM

This fund is to update the computer system that was purchased in 1995. Webb County currently has an IBM AS/400-64 bit processor. We are experiencing degradation and respond time due to the high increase of documents that are being imaged such as mug shots and land records. In preparation of future projects, it is imperative that we upgrade or replace the IBM AS/400 128-bit processor which will give us the necessary resources to accommodate these demands.

#### **ROAD & HIGHWAY ACQUISITION**

This funding will be to pay for the surveying and the legal work involved in acquiring the right-of-way. In order to proceed with the projects to provide water and sewer, the county must acquire the adequate right-of-way from approximately 1,200 parcels of land for the installation of water and sewer and the construction of county roads.

#### **WEBB COUNTY FUNDS – continued**

**CAPITAL OUTLAY SERIES 2001** 

This fund is to purchase vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor but still ranks among the highest in America.

#### MANAGEMENT RECORDS STORAGE WAREHOUSE

This fund is to increase the current storage capacity by approximately 10,000 square feet and for the installation of a heating and cooling system to the assisting warehouse. This will allow Webb County to meet all require state mandates for storage and disposal of records.

R.O.W. REQUISITION HIGHWAY 59/359

This fund is to acquire the adequate right-of-way from approximately 550 parcels of land and to be able to proceed with the project in providing water and wastewater lines in the construction of county roads to Colonias.

## JUSTICE CENTER, FIRE PROTECTION, SYSTEM AND MOISTURE SENSORING DEVICES

This fund is to install a new fire protection system, as well as the installation of moisture censoring devices with the capability of operating water valves and sending emergency calls to designated individuals.

CARRIZO WILCOX AQUIFER

Webb County in conjunction with the Texas Water Development Board's Region "M" Water Plan, has taken the initiative to explore the secondary water source for the county. The project consists of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer.

JUSTICE OF THE PEACE AND THE CONSTABLE SOUTH LAREDO

This fund is to add, rehabilitate, or construct a new Justice of the Peace and other related law enforcement office spaces due to the phenomenal growth in the southern part of Webb County.

#### **WEBB COUTNY FUNDS - continued**

#### PENITAS WEST COMMUNITY CENTER

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs of the people that live in the colonias, particularly the senior citizens. The building will have a total usable space of 3,570 square feet.

#### **QUAD CITY COMMUNITY CENTER MIRANDO**

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 2,100 square feet.

#### **BRUNI COMMUNITY CENTER**

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 3,290 square feet.

#### EL CENIZO AND RIO BRAVO COMMUNITY CENTERS

This fund is for the expansion of the community centers that are used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The expansion to the building will be approximately 3,000 square feet.

#### **CUATRO VIENTOS ROAD**

The funds for this project will be used for additional environmental and design work. This project will extend the existing Inner Loop from Hwy 359 Mangana Hein Road to the propose Hwy 83 in South Laredo and to the proposed International Bridge No. 5. This will allow the vast amount of traffic from the South to circumvent the interior of the City of Laredo, decreasing traffic congestion.

#### PARK DEVELOPMENT SERIES 02

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

#### WEBB COUNTY FUNDS - continued

**CAPTIAL OUTLAY SERIES 2002** 

This fund is for the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. Capital outlay funds will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country

#### FEDERAL GRANTS

#### U.S. Department of Housing and Urban Development

### TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS - CONTRACT 720889

Revenues are provided by the Texas Department of Housing and Community Affairs. These funds are to provide water improvements to Colonias Los Corralitos, a community center for Bruni, Texas and solid waste disposal facilities/equipment for the unincorporated areas of Webb County.

## TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS - CONTRACT 720155

Revenues are provided by the Texas Department of Housing and Community Affairs. These funds are to provide sewer improvements to Colonia Tanquesitos I.

#### TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS-CONTRACT NUMBER 721105

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds are to be used to acquire all utility easements and rights-of-way in seven colonias. (Los Minerales, Los Minerales Annex, Antonio Santos, Penitas West, Pueblo Nuevo, Laredo Ranchettes, and Ranchitos 359 East), all of which are designated to receive first time public water and sewer service in the near future.

#### TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS-CONTRACT NUMBER 721859

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds are to be used for water improvements for the city of Oilton, to construct a community center at Colonia Rancho Penitas West, and expansion of the existing Mirando Community Center.

#### **FEDERAL GRANTS - continued**

#### OFFICE OF RURAL COMMUNITY AFFAIRS - CONTRACT 721175

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide first time public water and sewer service to low to moderate income households in the colonias Old Milwaukee and Tanquecitos I.

#### U.S. Department of Agriculture

#### RURAL UTILITIES SERVICE PROJECT #3080-02

Revenues are from the United State Department of Agriculture - Rural Utilities Service and local grant matching. Funds are to be used to construct a new plant and a collection line for Colonia Rio Bravo.

#### Other Federal Financial Assistance

## TEXAS WATER DEVELOPMENT BOARD & U.S. EPA - LARGA VISTA WASTEWATER IMPROVEMENTS

Revenues are from the Texas Water Development Board. Funds are to be used for the design and construction of wastewater improvements to provide service to the Larga Vista subdivision.

## TEXAS WATER DEVELOPMENT BOARD - RIO BRAVO - EL CENIZO WATER AND WASTEWATER PROJECT CONTRACT G0-11900

Revenues are from the Texas Water Development Board for the Rio Bravo - El Cenizo Water and Waste Water Project.

#### **STATE GRANTS**

#### **Texas Water Development Board**

#### RIO BRAVO - EL CENIZO WATER AND WASTEWATER PROJECT CONTRACT G0-11800

Revenues are from the Texas Water Development Board for the Rio Bravo - El Cenizo Water and Waste Water Project.

#### Webb County, Texas Balance Sheet Nonmajor Governmental Funds September 30, 2003

|                                     |     | 911 Addressing<br>Program               | <br>outerization<br>ster Plan | <br>ministration<br>Building          |         | Outlay Series<br>1999 |
|-------------------------------------|-----|-----------------------------------------|-------------------------------|---------------------------------------|---------|-----------------------|
| ASSETS                              |     |                                         |                               | 4 274 600                             | ·       |                       |
| Cash and cash equivalents           | \$  | 198                                     | \$<br>                        | \$<br>1,374,690                       | \$      | -                     |
| Taxes receivable, net               |     |                                         | 7.004                         | 37,397                                |         | 349,788               |
| Due from other funds                |     | 56,424                                  | 7,824                         | 37,397                                |         | 349,700               |
| Receivable from other governments   |     | <b>.</b> .                              |                               |                                       |         | <u>-</u>              |
| Other receivables                   |     | · · · · · · · · · · · · · · · · · · ·   | -                             | • • • • • • • • • • • • • • • • • • • |         |                       |
| Inventories                         |     | • · · · · · · · · · · · · · · · · · · · | -                             |                                       |         | - T                   |
| Prepaid expenses                    | -   | -                                       | <br>7.004                     | <br>1,412,087                         |         | 349,788               |
| Total assets                        | _   | 56,622                                  | 7,824                         | 1,412,007                             | Name of | 349,766               |
|                                     |     |                                         |                               |                                       |         |                       |
| LIABILITIES AND FUND BALANCES       |     |                                         |                               |                                       |         |                       |
| Liabilities:                        |     |                                         |                               |                                       |         | 3,255                 |
| Accounts payable                    |     |                                         | 7,824                         | 1,397,766                             |         | 0,200                 |
| Due to other funds                  |     | •<br>•                                  | 7,024                         | 1,007,700                             |         |                       |
| Payable to other governments        |     | •                                       |                               |                                       |         | _                     |
| Deferred revenue                    |     | •                                       | <u> </u>                      |                                       |         |                       |
| Other accrued expenses              |     | 824                                     |                               |                                       |         | 7,405                 |
| Other payables                      |     | 824                                     | <br>7,824                     | <br>1,397,766                         |         | 10,660                |
| Total liabilities                   |     | 024                                     | <br>7,024                     | 1,007,700                             |         |                       |
| Fund balances:                      |     |                                         |                               |                                       |         |                       |
| Reserved for:                       |     |                                         |                               |                                       |         |                       |
| Inventories                         |     |                                         | •                             | · ·                                   |         | -                     |
| Debt service                        |     | <u>-</u>                                | , ·                           |                                       |         | -                     |
| Capital projects                    |     | 159,195                                 | 2,593                         | 149,104                               |         | 710,206               |
| Other purposes                      |     | · · · · · · · · · · · · · · · · · · ·   | <b>-</b>                      | n a mana <del>-</del> i, j            |         | -                     |
| Unreserved                          |     | (103,397)                               | (2,593)                       | <br>(134,783)                         |         | (371,078)             |
| Total fund balances                 | ; - | 55,798                                  | -                             | 14,321                                |         | 339,128               |
| Total liabilities and fund balances | \$  | 56,622                                  | \$<br>7,824                   | \$<br>1,412,087                       | \$      | 349,788               |

Continued

The accompanying notes are an integral part of these financial statements.

|                                     |    | Enforcement<br>ital Projects |    | International Bridge<br>Capital Project |    | Detention Center<br>Infrastructure |    | ary Fund |
|-------------------------------------|----|------------------------------|----|-----------------------------------------|----|------------------------------------|----|----------|
| ASSETS                              | •  | 420.024                      | œ  |                                         | \$ |                                    | \$ |          |
| Cash and cash equivalents           | \$ | 430,831                      | \$ | · · · · · · · · · · · ·                 | Ψ  | _                                  | Ψ  | <u>.</u> |
| Taxes receivable, net               |    | -                            |    | 223,862                                 |    | 30,000                             |    | 285,156  |
| Due from other funds                |    | -                            |    | 223,002                                 |    | 50,000                             |    | 200,100  |
| Receivable from other governments   |    | <del>-</del>                 |    |                                         |    |                                    |    |          |
| Other receivables                   |    | -                            |    | -<br>-                                  |    |                                    |    |          |
| Inventories                         |    | <u>-</u>                     |    | -                                       |    | <del>-</del>                       |    | _        |
| Prepaid expenses                    |    | 100.004                      |    | - 222.062                               |    | 30,000                             |    | 285,156  |
| Total assets                        |    | 430,831                      |    | 223,862                                 |    | 30,000                             |    | 200,100  |
|                                     |    |                              |    |                                         |    |                                    |    |          |
|                                     |    |                              |    |                                         |    |                                    |    |          |
| LIABILITIES AND FUND BALANCES       |    |                              |    |                                         |    |                                    |    |          |
| Liabilities:                        |    |                              |    |                                         |    |                                    |    |          |
| Accounts payable                    |    | ·                            |    | 12,802                                  |    |                                    |    |          |
| Due to other funds                  |    | 287,634                      |    | 2,541                                   |    | -                                  |    | -        |
| Payable to other governments        |    | - ·                          |    | -                                       |    | · =                                |    |          |
| Deferred revenue                    |    |                              |    |                                         |    | = '                                |    |          |
| Other accrued expenses              |    | -                            |    | - *                                     |    | · -                                |    | -        |
| Other payables                      |    | 50,700                       |    | _                                       |    | 30,000                             |    | 600      |
| Total liabilities                   |    | 338,334                      |    | 15,343                                  |    | 30,000                             |    | 600      |
| Fund balances:                      |    |                              |    |                                         |    |                                    |    |          |
| Reserved for:                       |    |                              |    |                                         |    |                                    |    |          |
| Inventories                         |    | · · · · · · · · · · · ·      |    | -                                       |    | <del>-</del> -                     |    |          |
| Debt service                        |    | ··.                          |    | · · · · · · · · · · · ·                 |    |                                    |    |          |
| Capital projects                    |    | 127,677                      |    | 519,452                                 |    | · <u>-</u>                         |    |          |
| Other purposes                      |    | -                            |    | -                                       |    | · -                                |    |          |
| Unreserved                          |    | (35,180)                     |    | (310,933)                               |    |                                    |    | 284,556  |
| Total fund balances                 |    | 92,497                       |    | 208,519                                 | ,  | -                                  |    | 284,556  |
| Total liabilities and fund balances | \$ | 430,831                      | \$ | 223,862                                 | \$ | 30,000                             | \$ | 285,156  |

|                                     |      |                                       | Villa An | tiqua Cultural                          | Park Device |               | Construction In |                  |  |
|-------------------------------------|------|---------------------------------------|----------|-----------------------------------------|-------------|---------------|-----------------|------------------|--|
|                                     | Coun | y Morgue                              |          | Center                                  | Series 2    | 2001          | Pr              | ogress           |  |
| ASSETS                              |      |                                       |          |                                         | _           |               |                 |                  |  |
| Cash and cash equivalents           | \$   |                                       | \$       | · · · · · · · · · · · · · · · · · · ·   | \$          | - A           | \$              | 4 <del>.</del> . |  |
| Taxes receivable, net               |      | = .                                   |          | - ·                                     |             |               |                 | - 0.40 745       |  |
| Due from other funds                |      | 1,386,428                             |          | 975,756                                 | 1           | ,234,555      |                 | 243,715          |  |
| Receivable from other governments   |      | - :                                   |          | - · · · · · · · · · · · · · · · · · · · |             | •             |                 | -<br>            |  |
| Other receivables                   |      |                                       |          | -                                       |             |               |                 |                  |  |
| Inventories                         |      | <b>-</b>                              |          | -                                       |             | , - · · · · - |                 |                  |  |
| Prepaid expenses                    |      | - <u>-</u> _                          |          |                                         |             | <u> </u>      |                 | 2,185            |  |
| Total assets                        |      | 1,386,428                             |          | 975,756                                 | 1           | ,234,555      |                 | 245,900          |  |
|                                     |      |                                       |          |                                         |             |               |                 |                  |  |
| LIABILITIES AND FUND BALANCES       |      |                                       |          |                                         |             |               |                 |                  |  |
| Liabilities:                        |      |                                       |          |                                         |             |               |                 |                  |  |
| Accounts payable                    |      | 14,978                                |          | · ·                                     |             |               |                 | 450              |  |
| Due to other funds                  |      | _                                     |          | -                                       |             | =             |                 | · -              |  |
| Payable to other governments        |      | , <del>-</del>                        |          | -                                       |             |               |                 | <u> </u>         |  |
| Deferred revenue                    |      | · · · · · · · · · · · · · · · · · · · |          | · · · · · · · · · · · · · · · · · · ·   |             | <u>.</u>      |                 |                  |  |
| Other accrued expenses              |      | ·                                     |          | *,                                      |             | :             |                 |                  |  |
| Other payables                      |      | · · · · · · · · ·                     |          | · .                                     |             | 20,963        |                 | 562              |  |
| Total liabilities                   |      | 14,978                                |          |                                         |             | 20,963        |                 | 1,012            |  |
|                                     |      |                                       |          |                                         |             |               |                 |                  |  |
| Fund balances:                      |      |                                       |          |                                         |             |               |                 |                  |  |
| Reserved for:                       |      |                                       |          |                                         |             |               |                 |                  |  |
| Inventories                         |      | • •                                   |          | -                                       |             |               |                 | - ·              |  |
| Debt service                        |      | - ·                                   |          |                                         |             | -             |                 | 475 400          |  |
| Capital projects                    |      | 1,471,071                             |          | 996,051                                 | 1           | ,451,037      |                 | 475,499          |  |
| Other purposes                      |      | ^ <u>-</u>                            |          | · .                                     |             | -             |                 | (000 044)        |  |
| Unreserved                          |      | (99,621)                              |          | (20,295)                                |             | (237,445)     | · · <u> </u>    | (230,611)        |  |
| Total fund balances                 |      | 1,371,450                             |          | 975,756                                 |             | ,213,592      |                 | 244,888          |  |
| Total liabilities and fund balances | \$   | 1,386,428                             | \$       | 975,756                                 | \$ 1        | ,234,555      | \$              | 245,900          |  |

Continued

|                                             | Upgrade or Replace AS400 Computer System |    | d Highway<br>quisition                | <u>Capital</u> | Outlay Series<br>2001                 | Management Records Storage Warehouse |                                         |  |
|---------------------------------------------|------------------------------------------|----|---------------------------------------|----------------|---------------------------------------|--------------------------------------|-----------------------------------------|--|
| ASSETS                                      | \$                                       | \$ | ,                                     | \$             | 1                                     | \$                                   |                                         |  |
| Cash and cash equivalents                   | - · ·                                    | Ψ. | · · · · · · · · · · · · · · · · · · · | • •            | -                                     |                                      | -                                       |  |
| Taxes receivable, net  Due from other funds | 7,623                                    |    | 2,711                                 |                | 23,151                                |                                      | 562,105                                 |  |
| Receivable from other governments           | -                                        |    |                                       |                | <u>-</u>                              |                                      | - 1 - 2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 |  |
| Other receivables                           | · · · · · · · · · · · · · · · · · · ·    |    | ·                                     |                | - 1                                   |                                      | -                                       |  |
| Inventories                                 |                                          |    | -                                     |                |                                       |                                      | -                                       |  |
| Prepaid expenses                            | • • • • • • • • • • • • • • • • • • •    |    | ·                                     |                |                                       |                                      | -                                       |  |
| Total assets                                | 7,623                                    |    | 2,711                                 |                | 23,152                                |                                      | 562,105                                 |  |
| Total assets                                |                                          |    |                                       |                |                                       |                                      |                                         |  |
|                                             |                                          |    |                                       |                |                                       |                                      |                                         |  |
| LIABILITIES AND FUND BALANCES               |                                          |    |                                       |                |                                       |                                      |                                         |  |
| Liabilities:                                |                                          |    |                                       |                |                                       |                                      |                                         |  |
| Accounts payable                            | 1,222                                    |    | · <del>-</del>                        |                |                                       |                                      |                                         |  |
| Due to other funds                          | 6,401                                    |    | -                                     |                | 5,400                                 |                                      | -                                       |  |
| Payable to other governments                | - · · · ·                                |    | <u>.</u> •                            |                | •                                     |                                      | -                                       |  |
| Deferred revenue                            | - 1                                      |    | ,                                     |                | • • • • • • • • • • • • • • • • • • • |                                      |                                         |  |
| Other accrued expenses                      | -                                        |    |                                       |                | <del>-</del>                          |                                      | · · · · · · · · ·                       |  |
| Other payables                              |                                          |    | 2,711                                 |                |                                       |                                      | _                                       |  |
| Total liabilities                           | 7,623                                    |    | 2,711                                 |                | 5,400                                 |                                      |                                         |  |
|                                             |                                          |    |                                       |                |                                       |                                      |                                         |  |
| Fund balances:                              |                                          |    |                                       |                |                                       |                                      |                                         |  |
| Reserved for:                               |                                          |    |                                       |                |                                       |                                      |                                         |  |
| Inventories                                 | · . · · ·                                |    |                                       |                | ·                                     |                                      | -<br>-                                  |  |
| Debt service                                | • • • • • • • • • • • • • • • • • • •    |    | 405.000                               |                | 477 475                               |                                      | 562,185                                 |  |
| Capital projects                            | 8,941                                    |    | 165,330                               |                | 177,175                               |                                      | 502,165                                 |  |
| Other purposes                              | <u>.</u>                                 |    | - (405 000)                           |                | (450,422)                             |                                      | (80)                                    |  |
| Unreserved                                  | (8,941)                                  |    | (165,330)                             |                | (159,423)<br>17,752                   |                                      | 562,105                                 |  |
| Total fund balances                         | 7,000                                    | -  | 2,711                                 | \$             | 23,152                                | \$                                   | 562,105                                 |  |
| Total liabilities and fund balances         | \$ 7,623                                 | \$ | 2,711                                 | Ψ              | 20,102                                | Ψ                                    | 302,103                                 |  |

|                                     | Acquisition<br>y 59/359               | Justice Center Fire Protection System and Moisture Censoring Devises |                                       | <u>Carrizo Wilcox</u><br>Aquifer |                                         | Justice of the Peace<br>and the Constable<br>South Laredo |                                       |
|-------------------------------------|---------------------------------------|----------------------------------------------------------------------|---------------------------------------|----------------------------------|-----------------------------------------|-----------------------------------------------------------|---------------------------------------|
| ASSETS                              |                                       | •                                                                    |                                       | \$                               |                                         | \$                                                        |                                       |
| Cash and cash equivalents           | \$<br>· -                             | \$                                                                   | -                                     | Ф                                |                                         | Ψ                                                         | `````````````` <u> </u>               |
| Taxes receivable, net               | -                                     |                                                                      | 202 210                               |                                  | 97,767                                  |                                                           | 244,431                               |
| Due from other funds                | 462,410                               |                                                                      | 293,310                               |                                  | 91,101                                  |                                                           | 244,401                               |
| Receivable from other governments   | •                                     |                                                                      |                                       |                                  |                                         |                                                           | · · · · · · · · · · · · · · · · · · · |
| Other receivables                   |                                       |                                                                      | -                                     |                                  |                                         |                                                           | _                                     |
| Inventories                         |                                       |                                                                      | -                                     |                                  |                                         |                                                           |                                       |
| Prepaid expenses                    | <br>- 100 110                         |                                                                      | - 000 040                             |                                  | 97,767                                  | -                                                         | 244,431                               |
| Total assets                        | 462,410                               |                                                                      | 293,310                               |                                  | 97,707                                  |                                                           | 244,431                               |
|                                     |                                       |                                                                      |                                       |                                  |                                         |                                                           |                                       |
| LIABILITIES AND FUND BALANCES       |                                       |                                                                      |                                       |                                  |                                         |                                                           |                                       |
| Liabilities:                        |                                       |                                                                      |                                       |                                  |                                         |                                                           |                                       |
| Accounts payable                    | 23,217                                |                                                                      | 13,200                                |                                  | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 |                                                           | • • • • • • • • • • • • • • • • • • • |
| Due to other funds                  | 1,200                                 |                                                                      | -<br>-                                |                                  | <del>-</del>                            |                                                           | ·                                     |
| Payable to other governments        | -                                     |                                                                      | _                                     |                                  | · .                                     |                                                           | · .                                   |
| Deferred revenue                    | : <u>-</u> -                          |                                                                      | · ·                                   |                                  |                                         |                                                           | -                                     |
| Other accrued expenses              |                                       |                                                                      | - ·                                   |                                  | and the second                          |                                                           | · -                                   |
| Other payables                      | 2,800                                 |                                                                      | <u>.</u>                              |                                  |                                         |                                                           | -                                     |
| Total liabilities                   | <br>27,217                            |                                                                      | 13,200                                |                                  | -                                       |                                                           | -                                     |
|                                     |                                       |                                                                      |                                       |                                  |                                         |                                                           |                                       |
| Fund balances:                      |                                       |                                                                      |                                       |                                  |                                         |                                                           |                                       |
| Reserved for:                       |                                       |                                                                      |                                       |                                  |                                         |                                                           |                                       |
| Inventories                         | · · · · · · · · · · · · · · · · · · · |                                                                      | -                                     |                                  | -                                       |                                                           | -                                     |
| Debt service                        | •                                     |                                                                      | <u>-</u> .                            |                                  | -                                       |                                                           | -                                     |
| Capital projects                    | 547,520                               |                                                                      | 293,310                               |                                  | 97,767                                  |                                                           | 244,431                               |
| Other purposes                      | ·-                                    |                                                                      | · · · · · · · · · · · · · · · · · · · |                                  |                                         |                                                           | -                                     |
| Unreserved                          | <br>(112,327)                         |                                                                      | (13,200)                              |                                  | -                                       | -                                                         |                                       |
| Total fund balances                 | 435,193                               |                                                                      | 280,110                               |                                  | 97,767                                  |                                                           | 244,431                               |
| Total liabilities and fund balances | \$<br>462,410                         | \$                                                                   | 293,310                               | \$                               | 97,767                                  | \$                                                        | 244,431                               |

Continued

|                                     | Quad City Penitas West Community Center Community Center Mirando |                                         | ommunity<br>enter                       | El Cenizo/Rio Brav<br>Community Center |     |              |
|-------------------------------------|------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|-----|--------------|
| ASSETS                              |                                                                  |                                         |                                         |                                        |     |              |
| Cash and cash equivalents           | \$                                                               | -                                       | \$<br>-                                 | \$<br><b>-</b>                         | \$  | <u>-</u>     |
| Taxes receivable, net               |                                                                  | -<br>-                                  | -                                       | . <del>-</del>                         |     | -            |
| Due from other funds                |                                                                  | 146,655                                 | 130,596                                 | <del>-</del>                           |     | 293,310      |
| Receivable from other governments   |                                                                  | -                                       | . · · · · · · · · · · · · · · · · · · · | - ·                                    |     | <del>-</del> |
| Other receivables                   |                                                                  |                                         | • .                                     |                                        |     | <del>-</del> |
| Inventories                         |                                                                  | -                                       | -                                       |                                        |     | <del>.</del> |
| Prepaid expenses                    |                                                                  | <u> </u>                                | -                                       | <br>-                                  |     | _            |
| Total assets                        |                                                                  | 146,655                                 | 130,596                                 |                                        |     | 293,310      |
|                                     |                                                                  |                                         |                                         | <br>                                   |     |              |
|                                     |                                                                  |                                         |                                         |                                        |     |              |
| LIABILITIES AND FUND BALANCES       |                                                                  |                                         |                                         |                                        |     |              |
| Liabilities:                        |                                                                  |                                         |                                         |                                        |     |              |
| Accounts payable                    |                                                                  | <u>-</u>                                | · .                                     |                                        |     | · ·          |
| Due to other funds                  |                                                                  | 279                                     |                                         | -                                      |     |              |
| Payable to other governments        |                                                                  | - · · · · -                             | 7                                       |                                        |     |              |
| Deferred revenue                    |                                                                  |                                         | - · · · · · · · · · · · · · · · · · · · | -                                      |     | · · ·        |
| Other accrued expenses              |                                                                  | -                                       |                                         |                                        |     | -            |
| Other payables                      |                                                                  |                                         | - · · · · · · · · · · · · · · · · · · · | <u>-</u> -                             |     | -            |
| Total liabilities                   |                                                                  | 279                                     | = 1                                     | -                                      |     | •            |
|                                     |                                                                  |                                         |                                         |                                        |     |              |
| Fund balances:                      |                                                                  |                                         |                                         |                                        |     |              |
| Reserved for:                       |                                                                  |                                         |                                         |                                        |     |              |
| Inventories                         |                                                                  | · • • • • • • • • • • • • • • • • • • • | -                                       |                                        |     | <u>-</u>     |
| Debt service                        |                                                                  | ·                                       | -                                       | ·                                      |     | -            |
| Capital projects                    |                                                                  | 146,655                                 | 136,875                                 | 68,438                                 |     | 293,310      |
| Other purposes                      |                                                                  | · · · · · · · · · · · · · · · · · · ·   | · -                                     | -                                      |     |              |
| Unreserved                          |                                                                  | (279)                                   | (6,279)                                 | (68,438)                               | 4.5 |              |
| Total fund balances                 | -                                                                | 146,376                                 | 130,596                                 |                                        |     | 293,310      |
| Total liabilities and fund balances | \$                                                               | 146,655                                 | \$<br>130,596                           | \$<br><u> </u>                         | \$  | 293,310      |
| Total habinass and issue balances   |                                                                  |                                         | <br>                                    |                                        |     |              |

| Cuatro Vientos Road<br>Loop/Bridge #5 |                                                                  |                                         | Capita  | Outlay Series<br>2002         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | A Contract<br>ber 720889                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------|------------------------------------------------------------------|-----------------------------------------|---------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                       |                                                                  |                                         |         |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| \$                                    | - \$                                                             | -                                       | \$      | 1                             | \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                       | -                                                                | -                                       |         |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 97,83                                 | 7                                                                | 992,389                                 |         | 293,577                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                                       | -                                                                | · · · · · · · · · · · · · · · ·         |         |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 61,977                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                       | -                                                                | •                                       |         |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                       | -,                                                               | <u>-</u>                                |         | · · · · · · · · · · · · · · · |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                       |                                                                  |                                         |         | -                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 97,83                                 | 7                                                                | 992,389                                 |         | 293,578                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 61,977                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                       |                                                                  |                                         |         |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                       |                                                                  |                                         |         |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                       |                                                                  |                                         |         |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                       |                                                                  |                                         |         |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 25,69                                 | 2                                                                | ,°• •                                   |         | 75,724                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | . · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                       | -                                                                | <b>-</b> ,                              |         | · .                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 19,399                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                       | -                                                                |                                         |         |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <del>-</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                       |                                                                  | - · · · · · · · · · · · · · · · · · · · |         | · -                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                       | -                                                                | - *                                     |         | -                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | . · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                                       | -                                                                |                                         |         | 76                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 42,578                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 25,69                                 | 2                                                                |                                         |         | 75,800                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 61,977                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                       |                                                                  |                                         |         |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                       |                                                                  |                                         |         |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                       | -                                                                |                                         |         |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                       | -                                                                | _                                       |         | ±,                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 136,87                                | 5                                                                | 992,389                                 |         | 684,396                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                       | -<br>-                                                           |                                         |         | <u>-</u>                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| (64.73)                               | 0)                                                               |                                         |         | (466,618)                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                       |                                                                  | 992,389                                 |         | 217,778                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                       |                                                                  |                                         | •       | 293,578                       | \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 61,977                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                       | \$ 97,83<br>97,83<br>25,69<br>25,69<br>136,87<br>(64,73<br>72,14 | \$ - \$ 97,837                          | \$ - \$ | \$ - \$ - \$ 97,837 992,389   | Loop/Bridge #5         Series 2002         2002           \$         -         \$         1           97,837         992,389         293,577           -         -         -           -         -         -           97,837         992,389         293,578           25,692         -         75,724           -         -         -           -         -         -           -         -         -           25,692         -         75,800           -         -         -           -         -         -           136,875         992,389         684,396           -         -         -           (64,730)         -         (466,618)           72,145         992,389         217,778 | Loop/Bridge #5         Series 2002         Number of Se |

Continued

|                                     | <br>TDHCA Contract TDHCA Contract ORCA Contra<br>Number 721105 Number 721859 Number 7211 |    |              | U.S. Department of<br>Agriculture Rural<br>Utilities Service<br>Project #3080-02 |                                         |     |                                       |
|-------------------------------------|------------------------------------------------------------------------------------------|----|--------------|----------------------------------------------------------------------------------|-----------------------------------------|-----|---------------------------------------|
| ASSETS                              |                                                                                          | •  |              | •                                                                                |                                         | ·   | 430                                   |
| Cash and cash equivalents           | \$<br>· •                                                                                | \$ | -            | \$                                                                               |                                         | \$  | 430                                   |
| Taxes receivable, net               | -                                                                                        |    |              |                                                                                  | • • • • • • • • • • • • • • • • • • •   |     | · · · · · · · · · · · · · · · · · · · |
| Due from other funds                | <del>-</del>                                                                             |    | ·            |                                                                                  | -                                       |     | -                                     |
| Receivable from other governments   | 17,622                                                                                   |    | 194,042      |                                                                                  | 3,555                                   |     | 110,542                               |
| Other receivables                   | e;                                                                                       |    | <b>-</b>     |                                                                                  |                                         |     | ` •                                   |
| Inventories                         | -                                                                                        |    | -            |                                                                                  |                                         |     |                                       |
| Prepaid expenses                    | <br><u>-</u>                                                                             |    |              |                                                                                  | , <u>-</u>                              |     | -                                     |
| Total assets                        | 17,622                                                                                   |    | 194,042      |                                                                                  | 3,555                                   |     | 110,972                               |
|                                     |                                                                                          |    |              | 4                                                                                |                                         |     |                                       |
|                                     |                                                                                          |    |              |                                                                                  |                                         |     |                                       |
| LIABILITIES AND FUND BALANCES       |                                                                                          |    |              |                                                                                  |                                         |     |                                       |
| Liabilities:                        |                                                                                          |    |              |                                                                                  |                                         |     |                                       |
| Accounts payable                    | ; <del>-</del>                                                                           |    | 30,137       |                                                                                  |                                         |     | . •                                   |
| Due to other funds                  | 17,622                                                                                   |    | 124,312      |                                                                                  | 3,555                                   |     | 2,860                                 |
| Payable to other governments        |                                                                                          |    | -            |                                                                                  |                                         |     |                                       |
| Deferred revenue                    | -                                                                                        |    | <del>-</del> |                                                                                  | , · · · · · · · · · · · · · · · · · · · |     | -                                     |
| Other accrued expenses              |                                                                                          |    | ,            |                                                                                  |                                         |     | , · · · · ·                           |
| Other payables                      |                                                                                          |    | 39,593       |                                                                                  | <u> </u>                                |     | 107,682                               |
| Total liabilities                   | 17,622                                                                                   |    | 194,042      |                                                                                  | 3,555                                   |     | 110,542                               |
|                                     |                                                                                          |    |              |                                                                                  |                                         |     | -                                     |
| Fund balances:                      |                                                                                          |    |              |                                                                                  |                                         |     |                                       |
| Reserved for:                       |                                                                                          |    |              |                                                                                  |                                         |     |                                       |
| Inventories                         | -                                                                                        |    | -            |                                                                                  | -                                       |     | •                                     |
| Debt service                        | -                                                                                        |    | =,           |                                                                                  | · •                                     |     | -                                     |
| Capital projects                    | -                                                                                        |    | -            |                                                                                  | · -                                     |     | · -                                   |
| Other purposes                      |                                                                                          |    | -            |                                                                                  | · · · · · · · · · · · · · · · · · · ·   |     | -                                     |
| Unreserved                          | · -                                                                                      |    | - ,          |                                                                                  | <del>_</del>                            | 1.0 | 430                                   |
| Total fund balances                 | -                                                                                        |    | -            |                                                                                  | -                                       |     | 430                                   |
| Total liabilities and fund balances | \$<br>17,622                                                                             | \$ | 194,042      | \$                                                                               | 3,555                                   | \$  | 110,972                               |
|                                     |                                                                                          |    |              |                                                                                  |                                         |     |                                       |

|                                     | TWDB & U.S. EPA<br>Larga Vista<br>Wastewater<br>Improvements |                                         | Larga Vista Cenizo Water & El<br>Wastewater Wastewater Contract |                                         | TWDB Rio Bravo &<br>El Cenizo Water &<br>Wastewater<br>Contract G11800 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -  | tal-Nonmajor<br>pital Projects<br>Funds |
|-------------------------------------|--------------------------------------------------------------|-----------------------------------------|-----------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------------------------------------|
| ASSETS                              |                                                              |                                         |                                                                 |                                         | _                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    | 4 000 777                               |
| Cash and cash equivalents           | \$                                                           | 626                                     | \$                                                              | - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | \$                                                                     | • • • • • • • • • • • • • • • • • • •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$ | 1,806,777                               |
| Taxes receivable, net               |                                                              | _                                       |                                                                 | ÷ .                                     |                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    | 0.540.400                               |
| Due from other funds                |                                                              | 40,349                                  |                                                                 | <u>.</u>                                |                                                                        | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |    | 8,519,126                               |
| Receivable from other governments   |                                                              | 123,289                                 |                                                                 | 18,578                                  |                                                                        | 67,212                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |    | 596,817                                 |
| Other receivables                   |                                                              | -                                       |                                                                 |                                         |                                                                        | e de la companya de |    | -                                       |
| Inventories                         |                                                              |                                         |                                                                 |                                         |                                                                        | - 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    | - 0.405                                 |
| Prepaid expenses                    |                                                              |                                         |                                                                 | _                                       |                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    | 2,185                                   |
| Total assets                        |                                                              | 164,264                                 |                                                                 | 18,578                                  |                                                                        | 67,212                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |    | 10,924,905                              |
|                                     |                                                              |                                         |                                                                 |                                         |                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |                                         |
| LIABILITIES AND FUND BALANCES       |                                                              |                                         |                                                                 |                                         |                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |                                         |
| Liabilities:                        |                                                              |                                         |                                                                 |                                         |                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    | 007.400                                 |
| Accounts payable                    |                                                              | 123,289                                 |                                                                 | 3,500                                   |                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    | 327,466                                 |
| Due to other funds                  |                                                              | 40,975                                  |                                                                 | <del>-</del> ,:                         |                                                                        | 16,295                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |    | 1,934,063                               |
| Payable to other governments        |                                                              |                                         |                                                                 | -                                       |                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    | -                                       |
| Deferred revenue                    |                                                              | . · · · · · · · · · · · · · · · · · · · |                                                                 | , · · · · · · · · · · · · · · · · · · · |                                                                        | <del>-</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |    | •                                       |
| Other accrued expenses              |                                                              | =                                       |                                                                 | - **                                    |                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    | -                                       |
| Other payables                      |                                                              | _                                       |                                                                 | 15,078                                  |                                                                        | 50,917                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |    | 372,489                                 |
| Total liabilities                   |                                                              | 164,264                                 |                                                                 | 18,578                                  |                                                                        | 67,212                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |    | 2,634,018                               |
| Fund balances:                      |                                                              |                                         |                                                                 |                                         |                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |                                         |
| Reserved for:                       |                                                              |                                         |                                                                 |                                         |                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |                                         |
| Inventories                         |                                                              |                                         |                                                                 | -                                       |                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |                                         |
| Debt service                        |                                                              | - ·                                     |                                                                 | <u>-</u>                                |                                                                        | - '                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    | -                                       |
| Capital projects                    |                                                              | 40,964                                  |                                                                 | ·                                       |                                                                        | · -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    | 10,658,446                              |
| Other purposes                      |                                                              | -                                       |                                                                 | ·                                       |                                                                        | ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |    |                                         |
| Unreserved                          |                                                              | (40,964)                                |                                                                 | <u> </u>                                |                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    | (2,367,559)                             |
| Total fund balances                 |                                                              | -                                       |                                                                 | <u> </u>                                |                                                                        | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |    | 8,290,887                               |
| Total liabilities and fund balances | \$                                                           | 164,264                                 | \$                                                              | 18,578                                  | \$                                                                     | 67,212                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ | 10,924,905                              |

Concluded



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|                                           | 911 Addressing<br>Program                | Computerization<br>Master Plan          | Administration<br>Building                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Capital Outlay Series<br>1999                   |  |
|-------------------------------------------|------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|--|
| REVENUES                                  |                                          |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                 |  |
| Property Taxes                            | \$ -                                     | \$ -                                    | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$                                              |  |
| Sales and miscellaneous taxes             |                                          | <u>-</u>                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | • · · · · · · · · · · · · · · · · · · ·         |  |
| Fees and fines                            | -                                        | <b>.</b>                                | engan di kacamatan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | · · · · · · · · · · · · · · · · · · ·           |  |
| Intergovernmental                         | • y.                                     | ·                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | . · · · · · · · · · · · · · · · · · · ·         |  |
| Charges for services                      | <u>-</u> '                               | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 | `vita (1991 <del>-</del> 19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -                                               |  |
| Investment earnings                       | 497                                      |                                         | 23,570                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | · · · · · · · · · · · · · · · · · · ·           |  |
| Miscellaneous                             |                                          | . •                                     | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                 |  |
| Grant matching                            | en e | ·                                       | <del>-</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                 |  |
| Total revenues                            | 497                                      | -                                       | 23,570                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -                                               |  |
| EXPENDITURES                              |                                          |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                 |  |
| Current:                                  |                                          |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                 |  |
| General government                        | 48,067                                   | 2,392                                   | 22,608                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 80,760                                          |  |
| Public safety                             | -                                        |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | - · · · · · · · · · · · · · · · · · · ·         |  |
| Justice system                            | - · · · · · · · · · · · · · · · · · · ·  |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 7,053                                           |  |
| Health and human services                 | · · · · · · · · · · · · · · · · · · ·    | · · · · · · · · · · · · · · · · · · ·   | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | ·<br>                                           |  |
| Infrastructure and environmental services |                                          |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | e skiloni e e e e e e e e e e e e e e e e e e e |  |
| Corrections and rehabilitation            | <u>-</u>                                 | · · · · · · · · · · · · · · · · · · ·   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                 |  |
| Community and economic development        | -                                        |                                         | <u>-</u> 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                 |  |
| Debt Service                              |                                          |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                 |  |
| Principal                                 |                                          |                                         | <u>-</u> '                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | - ·                                             |  |
| Interest and other charges                |                                          |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>-</b>                                        |  |
| Payments to escrow agent                  |                                          |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                 |  |
| Capital outlay                            | 55,827                                   |                                         | 135,745                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 283,265                                         |  |
| Total Expenditures                        | 103,894                                  | 2,392                                   | 158,353                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 371,078                                         |  |
| Excess (deficiency) of+A88+A61+A61        |                                          |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                 |  |
| revenues over expenditures                | (103,397)                                | (2,392)                                 | (134,783)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (371,078)                                       |  |
| OTHER FINANCING SOURCES (USES)            |                                          |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                 |  |
| Long-term debt issued                     | , , , , , , , , , , , , , , , , , , ,    |                                         | ing the second of the second o | -                                               |  |
| Capital leases issued                     |                                          |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <del>.</del>                                    |  |
| Premium (discount) on bonds issued        | · · · · · · · · · · · · · · · · · · ·    | · •                                     | <u> </u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | - ·                                             |  |
| Payments to refunded bond escrow agent    |                                          |                                         | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                 |  |
| Transfers in                              |                                          |                                         | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                 |  |
| Transfers out                             | · · · · · · · · · · · · · · · · · · ·    | (201)                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                 |  |
| Total other financing sources and uses    |                                          | (201)                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                               |  |
| Net change in fund balances               | (103,397)                                | (2,593)                                 | (134,783)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (371,078)                                       |  |
| Fund balances - beginning, Restated       | 159,195                                  | 2,593                                   | 149,104                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 710,206                                         |  |
| Fund balances - beginning, restated       | \$ 55,798                                | \$ -                                    | \$ 14,321                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ 339,128                                      |  |
| Tana balandoo onang                       | Ψ 00,700                                 |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                 |  |

Continued

The accompanying notes are an integral part of these financial statements.

|                                           | Law Enforcement Capital Projects        | International Capital Pro |                  |          | on Center<br>tructure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |             | Library Fund                            |
|-------------------------------------------|-----------------------------------------|---------------------------|------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------------------------|
| REVENUES                                  |                                         |                           |                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                         |
| Property Taxes                            | \$ -                                    | \$                        | · -              | \$       | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$          | enga.                                   |
| Sales and miscellaneous taxes             |                                         |                           |                  |          | ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             | <u>-</u> `                              |
| Fees and fines                            | -                                       |                           |                  |          | in the state of th |             |                                         |
| Intergovernmental                         |                                         |                           | -                |          | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             | -                                       |
| Charges for services                      | <u>-</u>                                |                           | -                |          | ™                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             | •                                       |
| Investment earnings                       | 6,077                                   |                           | - 1              |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             | -                                       |
| Miscellaneous                             | • • • • • • • • • • • • • • • • • • •   |                           | · -              |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             | <b>.</b>                                |
| Grant matching                            | 1)                                      | 1                         | · -              |          | <u> </u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             | _                                       |
| Total revenues                            | 6,077                                   |                           |                  | :        | <u> </u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             | -                                       |
|                                           |                                         |                           |                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                         |
| EXPENDITURES                              |                                         |                           |                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                         |
| Current:                                  |                                         |                           |                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                         |
| General government                        | - <u>-</u>                              |                           | 1,302            |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                         |
| Public safety                             | 26,049                                  |                           | -                |          | ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             | · ·                                     |
| Justice system                            | -<br>-                                  |                           | -                |          | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             | territoria.                             |
| Health and human services                 | -                                       |                           | · · ·            |          | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             | -                                       |
| Infrastructure and environmental services |                                         |                           | · · ·            |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                         |
| Corrections and rehabilitation            |                                         |                           | -                |          | • 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |             | -                                       |
| Community and economic development        | - · ·                                   |                           |                  |          | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |                                         |
| Debt Service                              |                                         |                           |                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                         |
| Principal                                 |                                         |                           | -                |          | - 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |             | . · · · · · · · · · · · · · · · · · · · |
| Interest and other charges                | <del>-</del> .                          |                           | ٠-               |          | <u> </u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             | ·                                       |
| Payments to escrow agent                  |                                         |                           |                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                         |
| Capital outlay                            | 15,208                                  |                           | 09,631           |          | _                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             | 15,444                                  |
| Total Expenditures                        | 41,257                                  | 3                         | 10,933           |          | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             | 15,444                                  |
| Excess (deficiency) of+A88+A61+A61        |                                         |                           |                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                         |
| revenues over expenditures                | (35,180)                                | (3                        | 10,933)          |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -           | (15,444)                                |
| OTHER FINANCING COURCES (LISES)           |                                         |                           |                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                         |
| OTHER FINANCING SOURCES (USES)            |                                         |                           |                  |          | <u>.</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             |                                         |
| Long-term debt issued                     | - · · · · · · · · · · · · · · · · · · · |                           |                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                         |
| Capital leases issued                     | • ·                                     |                           | -                |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             | e<br>Table 1                            |
| Premium (discount) on bonds issued        |                                         |                           |                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             | · · · · · · · · · · · · · · · · · · ·   |
| Payments to refunded bond escrow agent    |                                         |                           |                  |          | <u> </u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             | 300,000                                 |
| Transfers in                              |                                         |                           | -                |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             | -                                       |
| Transfers out                             | -                                       |                           |                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             | 300,000                                 |
| Total other financing sources and uses    | (05.400)                                |                           | 10.0221          |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             | 284,556                                 |
| Net change in fund balances               | (35,180)                                |                           | 10,933)          |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             | 204,000                                 |
| Fund balances - beginning, Restated       | 127,677                                 |                           | 19,452<br>08,519 | <u> </u> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$          | 284,556                                 |
| Fund balances - ending                    | \$ 92,497                               | \$ 20                     | 00,319           | \$       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <del></del> | 204,000                                 |

|                                           | County Morgue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Villa Antiqua Cultural<br>Center                                                                                                                                                                                                | Park Devlopment<br>Series 2001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Construction In Progress                                                                                                                                                                                                        |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| REVENUES                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                 |
| Property Taxes                            | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ -                                                                                                                                                                                                                            | <b>\$</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ -                                                                                                                                                                                                                            |
| Sales and miscellaneous taxes             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                 | e in the second of the second  | n sakara sa                                                                                                                                                                                 |
| Fees and fines                            | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                 | , i                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                 |
| Intergovernmental                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | en en figure y en en finger <del>e</del> e                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ing pangangan pangangan pangangan pangangan pangangan pangangan pangangan pangangan pangan pangan pangan panga<br>Pangangan pangangan pangangan pangangan pangan |
| Charges for services                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | erjan er skriver i 🕶                                                                                                                                                                                                            |
| Investment earnings                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | in the second of the second                                                                                                                                                                                                     | i de la companya de                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | i de la companya di salah di s                                                                                                                 |
| Miscellaneous                             | in the second                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                 |
| Grant matching                            | <u> </u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | · ·                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                 |
| Total revenues                            | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                 |
| EXPENDITURES                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                 |
| Current:                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                 |
| General government                        | 4,127                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                 | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                 |
| Public safety                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | -                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 40.057                                                                                                                                                                                                                          |
| Justice system                            | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                 | en de la companya de<br>La companya de la co                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 16,357                                                                                                                                                                                                                          |
| Health and human services                 | <del>-</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                 |
| Infrastructure and environmental services |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | n de la companya de<br>La companya de la co |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                 |
| Corrections and rehabilitation            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <u>교</u> 학                                                                                                                                                                                                                      | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                 |
| Community and economic development        | · -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | nain e                                                                                                                                                                                                                          |
| Debt Service                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                 |
| Principal                                 | in the state of t | en e                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                 |
| Interest and other charges                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | -                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                 |
| Payments to escrow agent                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 24.254                                                                                                                                                                                                                          |
| Capital outlay                            | 95,494                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 20,295                                                                                                                                                                                                                          | 237,445                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 214,254                                                                                                                                                                                                                         |
| Total Expenditures                        | 99,621                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 20,295                                                                                                                                                                                                                          | 237,445                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 230,611                                                                                                                                                                                                                         |
| Excess (deficiency) of+A88+A61+A61        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | (222.214)                                                                                                                                                                                                                       |
| revenues over expenditures                | (99,621)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (20,295)                                                                                                                                                                                                                        | (237,445)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (230,611)                                                                                                                                                                                                                       |
| OTHER FINANCING SOURCES (USES)            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                 |
| Long-term debt issued                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <u>-</u> **                                                                                                                                                                                                                     | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | - ·                                                                                                                                                                                                                             |
| Capital leases issued                     | was in the second of the second                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                 | and the second of the second   | -                                                                                                                                                                                                                               |
| Premium (discount) on bonds issued        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | -                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | `                                                                                                                                                                                                                               |
| Payments to refunded bond escrow agent    | en e                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <del>-</del>                                                                                                                                                                                                                    | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | -                                                                                                                                                                                                                               |
| Transfers in                              | en e                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | -                                                                                                                                                                                                                               | and the second s |                                                                                                                                                                                                                                 |
| Transfers out                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | -                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                                                                                                                                                                                                               |
| Total other financing sources and uses    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | -                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | (000.011)                                                                                                                                                                                                                       |
| Net change in fund balances               | (99,621)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (20,295)                                                                                                                                                                                                                        | (237,445)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (230,611)                                                                                                                                                                                                                       |
| Fund balances - beginning, Restated       | 1,471,071                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 996,051                                                                                                                                                                                                                         | 1,451,037                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 475,499                                                                                                                                                                                                                         |
| Fund balances - ending                    | \$ 1,371,450                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 975,756                                                                                                                                                                                                                      | \$ 1,213,592                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ 244,888                                                                                                                                                                                                                      |

Continued

|                                           | Upgrade or Replace<br>AS400 Computer<br>System | Road Highway<br>Acquisition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Capital Outlay Series<br>2001           | Management Records<br>Storage Warehouse  |  |
|-------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|------------------------------------------|--|
| REVENUES                                  |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | •                                       | •                                        |  |
| Property Taxes                            | \$ -                                           | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                       | \$ -                                     |  |
| Sales and miscellaneous taxes             | - · · · · · · · · · · · · · · · · · · ·        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                          |  |
| Fees and fines                            | <del>-</del>                                   | - ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | *                                       | en e |  |
| Intergovernmental                         |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                          |  |
| Charges for services                      | <del>-</del> *                                 | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                         | <del>-</del> .                           |  |
| Investment earnings                       |                                                | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                         |                                          |  |
| Miscellaneous                             |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | - ·                                     |                                          |  |
| Grant matching                            |                                                | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                         |                                          |  |
| Total revenues                            |                                                | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                         | -                                        |  |
| EXPENDITURES                              |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                          |  |
| Current:                                  |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                          |  |
| General government                        | 4,530                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 69,353                                  |                                          |  |
| Public safety                             | <del>-</del>                                   | . 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                         |                                          |  |
| Justice system                            |                                                | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                       | <del>-</del>                             |  |
| Health and human services                 | -<br>-                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                          |  |
| Infrastructure and environmental services | , <del>-</del>                                 | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                         |                                          |  |
| Corrections and rehabilitation            | <del>-</del>                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <del>-</del>                            | · · · · · · · · · · · · · · · · · · ·    |  |
| Community and economic development        | - ·                                            | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <del>-</del>                            | -<br>-                                   |  |
| Debt Service                              |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                          |  |
| Principal                                 | -                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                          |  |
| Interest and other charges                |                                                | - · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                         | - <del>-</del>                           |  |
| Payments to escrow agent                  |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                          |  |
| Capital outlay                            | <u>-</u>                                       | 165,330                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 117,647                                 | 80                                       |  |
| Total Expenditures                        | 4,530                                          | 165,330                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 187,000                                 | 80                                       |  |
| Excess (deficiency) of+A88+A61+A61        |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         | (00)                                     |  |
| revenues over expenditures                | (4,530)                                        | (165,330)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (187,000)                               | (80)                                     |  |
| OTHER FINANCING SOURCES (USES)            |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |                                          |  |
| Long-term debt issued                     |                                                | . · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | -<br>-                                  | - · ·                                    |  |
| Capital leases issued                     | ·                                              | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                         |                                          |  |
| Premium (discount) on bonds issued        |                                                | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | • · · · · · · · · · · · · · · · · · · · |                                          |  |
| Payments to refunded bond escrow agent    | · · · · · · · · · · · · · · · · · · ·          | and the second s | <del>-</del>                            |                                          |  |
| Transfers in                              | •                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 27,577                                  | · ·                                      |  |
| Transfers out                             | (4,411)                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                       | -                                        |  |
| Total other financing sources and uses    | (4,411)                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 27,577                                  | - (20)                                   |  |
| Net change in fund balances               | (8,941)                                        | (165,330)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (159,423)                               | (80)                                     |  |
| Fund balances - beginning, Restated       | 8,941                                          | 165,330                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 177,175                                 | 562,185                                  |  |
| Fund balances - ending                    | \$ -                                           | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ 17,752                               | \$ 562,105                               |  |

|                                                            |    | Prot<br>R.O.W. Acquisition a |      |    | R.O.W. Acquisition |              |    | Justice Center Fire Protection System and Moisture Censoring Devises |                                         | Protection System<br>and Moisture |                                       | Protection System and Moisture Carrizo Wilcox |  | Protection System<br>and Moisture |  |  |  |  |  | Justice of the Peace<br>and the Constable<br>South Laredo |  |
|------------------------------------------------------------|----|------------------------------|------|----|--------------------|--------------|----|----------------------------------------------------------------------|-----------------------------------------|-----------------------------------|---------------------------------------|-----------------------------------------------|--|-----------------------------------|--|--|--|--|--|-----------------------------------------------------------|--|
| REVENUES                                                   |    |                              |      |    |                    |              |    |                                                                      |                                         | •                                 |                                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Property Taxes                                             | \$ |                              | - '. | \$ |                    | ÷ =          | \$ |                                                                      | -                                       | \$                                | <b>-</b> .                            |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Sales and miscellaneous taxes                              |    |                              | ,    |    |                    | -            |    |                                                                      | <del></del> .                           |                                   |                                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Fees and fines                                             |    |                              |      |    |                    | -            |    |                                                                      | <u>-</u> .                              |                                   | - 1                                   |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Intergovernmental                                          |    |                              | - ·  |    |                    | -            |    |                                                                      | · · · · · · · · · · · · · · · · · · ·   |                                   | •                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Charges for services                                       |    |                              |      |    |                    | <del>-</del> |    |                                                                      | -                                       |                                   | · . · · . · · ·                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Investment earnings                                        |    |                              | -    |    |                    | -            |    |                                                                      |                                         |                                   |                                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Miscellaneous                                              |    |                              | · -  |    |                    | -            |    |                                                                      |                                         |                                   | -                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Grant matching                                             |    |                              |      |    |                    |              |    |                                                                      |                                         |                                   |                                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Total revenues                                             |    |                              |      |    |                    | <u> </u>     |    |                                                                      | - <u>-</u>                              | w. <u> </u>                       | -                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| EXPENDITURES                                               |    |                              |      |    |                    |              |    |                                                                      |                                         |                                   |                                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Current:                                                   |    |                              |      |    |                    |              |    |                                                                      |                                         |                                   |                                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| General government                                         |    |                              | _    |    |                    | _ 1          |    |                                                                      | -                                       |                                   | - · · · · · · -                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Public safety                                              |    |                              | -    |    |                    |              |    |                                                                      | -                                       |                                   | -                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Justice system                                             |    |                              | _    |    |                    | , <u>-</u>   |    |                                                                      | -                                       |                                   | -                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Health and human services                                  |    |                              | -    |    |                    | · -          |    |                                                                      | · .                                     |                                   | , · · · . <del>-</del>                |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Infrastructure and environmental services                  |    |                              | _    |    |                    | . · -        |    |                                                                      | _                                       |                                   | · · · · · · · · · · · · · · · · · · · |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Corrections and rehabilitation                             |    |                              | -    |    |                    | <u>.</u>     |    |                                                                      | -                                       |                                   | -                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Community and economic development                         |    |                              | ·    |    |                    | _            |    |                                                                      | _                                       |                                   | -                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Debt Service                                               |    |                              |      |    |                    |              |    |                                                                      |                                         |                                   |                                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Principal                                                  |    |                              | ,    |    |                    | . · _        |    |                                                                      |                                         |                                   |                                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Interest and other charges                                 |    |                              | _    |    |                    |              |    |                                                                      | _                                       |                                   | -                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Payments to escrow agent                                   |    |                              |      |    |                    |              |    |                                                                      |                                         |                                   |                                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Capital outlay                                             |    | 112,                         | 327  |    | 13,                | 200          |    |                                                                      | -                                       |                                   | ·                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Total Expenditures                                         |    | 112,                         |      |    | 13,                |              |    |                                                                      |                                         | -                                 |                                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Excess (deficiency) of+A88+A61+A61                         |    | 112,                         | .021 |    | 10,.               |              |    |                                                                      | <del></del>                             |                                   |                                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| revenues over expenditures                                 |    | (112,                        | 327) |    | (13,               | 200)         |    |                                                                      | · ·                                     |                                   | _                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| levellues over experialities                               |    | (112,                        | 021) |    | (10,               |              |    |                                                                      |                                         |                                   | ·                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| OTHER FINANCING SOURCES (USES)                             |    |                              |      |    |                    |              |    |                                                                      |                                         |                                   |                                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Long-term debt issued                                      |    |                              |      |    |                    | _            |    |                                                                      | <u>.</u>                                |                                   |                                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Capital leases issued                                      |    |                              | _    |    |                    | v _          |    |                                                                      | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 |                                   | 1                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Premium (discount) on bonds issued                         |    |                              |      |    |                    | _            |    |                                                                      | _                                       |                                   | · -                                   |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Payments to refunded bond escrow agent                     |    |                              |      |    |                    | _            |    |                                                                      | _                                       |                                   | _                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Transfers in                                               |    |                              | _    |    |                    |              |    |                                                                      |                                         |                                   |                                       |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Transfers in                                               |    |                              | _    |    |                    | 1            |    |                                                                      | _                                       |                                   | • •                                   |                                               |  |                                   |  |  |  |  |  |                                                           |  |
|                                                            |    |                              |      |    |                    |              |    |                                                                      |                                         |                                   | -                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Total other financing sources and uses                     |    | (112,                        | 3271 |    | (13,2              | 200)         |    |                                                                      |                                         |                                   | _                                     |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Net change in fund balances                                |    | (112,<br>547,                |      |    | 293,3              |              |    | 4 . 4                                                                | 97,767                                  |                                   | 244,431                               |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| Fund balances - beginning, Restated Fund balances - ending | •  | 435,                         |      | \$ | 280,               |              | \$ |                                                                      | 97,767                                  | \$                                | 244,431                               |                                               |  |                                   |  |  |  |  |  |                                                           |  |
| i unu palatices - churry                                   | \$ | 430,                         | 193  | Ψ  | 200,               | =            | Ψ  |                                                                      | 57,707                                  |                                   | 271,101                               |                                               |  |                                   |  |  |  |  |  |                                                           |  |

Continued

|                                           |     | Penitas West<br>ommunity Center         |    | Quad City<br>Community Center<br>Mirando |    | Community<br>Center                                                                                                                                                                                                              | El Cenizo/Rio Bravo<br>Community Centers |                |
|-------------------------------------------|-----|-----------------------------------------|----|------------------------------------------|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------|
| REVENUES                                  | * . |                                         |    |                                          |    |                                                                                                                                                                                                                                  | •                                        |                |
| Property Taxes                            | \$  | -                                       | \$ | · · · · · · · · · · · · · · · · · · ·    | \$ | ta u 💆                                                                                                                                                                                                                           | \$                                       | · <del>-</del> |
| Sales and miscellaneous taxes             |     |                                         |    |                                          |    | • · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                          |                                          | -              |
| Fees and fines                            |     | -                                       |    | <b>-</b> 1                               |    | •                                                                                                                                                                                                                                |                                          | · •            |
| Intergovernmental                         |     | <u>-</u> .:                             |    |                                          |    | •                                                                                                                                                                                                                                |                                          | - 1            |
| Charges for services                      |     | - · ·                                   |    | -                                        |    |                                                                                                                                                                                                                                  |                                          | <u> </u>       |
| Investment earnings                       |     | -                                       |    |                                          |    | en de la composition de la composition<br>La composition de la |                                          | ,              |
| Miscellaneous                             |     | . · · · · · · · · · · · · · · · · · · · |    | · · · · · · · · · · · · · · · · · · ·    |    |                                                                                                                                                                                                                                  |                                          | . <del>=</del> |
| Grant matching                            | 1.  |                                         |    |                                          |    | _                                                                                                                                                                                                                                |                                          |                |
| Total revenues                            |     | -                                       |    |                                          |    |                                                                                                                                                                                                                                  |                                          |                |
|                                           |     |                                         |    |                                          |    |                                                                                                                                                                                                                                  |                                          |                |
| EXPENDITURES                              |     |                                         |    |                                          |    |                                                                                                                                                                                                                                  |                                          |                |
| Current:                                  |     |                                         |    |                                          |    |                                                                                                                                                                                                                                  |                                          |                |
| General government                        |     |                                         |    | <del></del>                              |    | <del>-</del>                                                                                                                                                                                                                     |                                          |                |
| Public safety                             |     | -                                       |    | -                                        |    | ·                                                                                                                                                                                                                                |                                          |                |
| Justice system                            |     | -                                       |    | · · · · · · · · · · · · · · · ·          |    | - 1                                                                                                                                                                                                                              |                                          | -              |
| Health and human services                 |     | -                                       |    | - ·                                      |    | <del>-</del>                                                                                                                                                                                                                     |                                          | · -            |
| Infrastructure and environmental services |     |                                         |    | , 2 , 1 <del>.</del>                     |    | - <u></u> (1                                                                                                                                                                                                                     |                                          | -              |
| Corrections and rehabilitation            |     |                                         |    | <b>-</b>                                 |    | <u>-</u>                                                                                                                                                                                                                         |                                          | =              |
| Community and economic development        |     | -                                       |    |                                          |    | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                            |                                          |                |
| Debt Service                              |     |                                         |    |                                          |    |                                                                                                                                                                                                                                  |                                          |                |
| Principal                                 |     |                                         |    | -                                        |    | ·                                                                                                                                                                                                                                |                                          |                |
| Interest and other charges                |     | ·                                       |    | . =                                      |    | -                                                                                                                                                                                                                                |                                          | , <del>-</del> |
| Payments to escrow agent                  |     |                                         |    |                                          |    |                                                                                                                                                                                                                                  |                                          |                |
| Capital outlay                            |     | 279                                     |    | 6,279                                    |    | 68,438                                                                                                                                                                                                                           |                                          | -              |
| Total Expenditures                        |     | 279                                     |    | 6,279                                    |    | 68,438                                                                                                                                                                                                                           |                                          |                |
| Excess (deficiency) of+A88+A61+A61        |     |                                         |    |                                          |    |                                                                                                                                                                                                                                  | -                                        |                |
| revenues over expenditures                |     | (279)                                   |    | (6,279)                                  |    | (68,438)                                                                                                                                                                                                                         |                                          | ·              |
|                                           |     |                                         |    |                                          |    |                                                                                                                                                                                                                                  |                                          |                |
| OTHER FINANCING SOURCES (USES)            |     |                                         |    |                                          |    |                                                                                                                                                                                                                                  |                                          |                |
| Long-term debt issued                     |     | · · ·                                   |    | <del>-</del>                             |    |                                                                                                                                                                                                                                  |                                          | -              |
| Capital leases issued                     |     | -                                       |    | · · · · · -                              |    | . Project <del>-</del>                                                                                                                                                                                                           |                                          | · -            |
| Premium (discount) on bonds issued        |     | <del>-</del>                            |    | -                                        |    | · · · · · · · · · · · · · · · ·                                                                                                                                                                                                  |                                          | -              |
| Payments to refunded bond escrow agent    |     | garan eri ar 🛓                          |    |                                          |    | - ·                                                                                                                                                                                                                              |                                          | -              |
| Transfers in                              |     | _                                       |    | -                                        |    |                                                                                                                                                                                                                                  |                                          | . <del>-</del> |
| Transfers out                             |     | · -                                     |    |                                          |    | -                                                                                                                                                                                                                                |                                          | -              |
| Total other financing sources and uses    |     |                                         |    | -                                        |    | -                                                                                                                                                                                                                                |                                          | -              |
| Net change in fund balances               |     | (279)                                   |    | (6,279)                                  |    | (68,438)                                                                                                                                                                                                                         |                                          | -              |
| Fund balances - beginning, Restated       |     | 146,655                                 |    | 136,875                                  |    | 68,438                                                                                                                                                                                                                           |                                          | 293,310        |
| Fund balances - ending                    | \$  | 146,376                                 | \$ | 130,596                                  | \$ | -                                                                                                                                                                                                                                | \$                                       | 293,310        |
|                                           | Ψ   | . 10,010                                |    |                                          |    |                                                                                                                                                                                                                                  |                                          |                |

|                                           | Cuatro Vientos Road<br>Loop/Bridge #5                                                                                                                                                                                            | Park Development<br>Series 2002                                                                                                                                                                                                  | Capital Outlay Series<br>2002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | TDHCA Contract<br>Number 720889                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| REVENUES                                  |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Property Taxes                            | \$ -                                                                                                                                                                                                                             | \$ -                                                                                                                                                                                                                             | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| Sales and miscellaneous taxes             |                                                                                                                                                                                                                                  | <del>-</del>                                                                                                                                                                                                                     | en de la companya de<br>La companya de la co                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Fees and fines                            | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                            | * * * * * * * * * * * * * * * * * * *                                                                                                                                                                                            | en grand de la companya de la compa<br>La companya de la co                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 440.040                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| Intergovernmental                         | en e                                                                                                                                                                                         |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 410,619                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| Charges for services                      | en e                                                                                                                                                                                         | -<br>-                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Investment earnings                       | <u>-</u>                                                                                                                                                                                                                         | • · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                          | er en en general en en geleg <del>f</del> ræ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | **************************************                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| Miscellaneous                             | en e                                                                                                                                                                                         | · •                                                                                                                                                                                                                              | en e                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Grant matching                            | <u> </u>                                                                                                                                                                                                                         | -                                                                                                                                                                                                                                | _                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 440.040                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| Total revenues                            | -                                                                                                                                                                                                                                |                                                                                                                                                                                                                                  | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 410,619                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| EXPENDITURES                              |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Current:                                  |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                  | 10.504                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| General government                        |                                                                                                                                                                                                                                  | <b>=</b> •                                                                                                                                                                                                                       | 13,504                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Public safety                             |                                                                                                                                                                                                                                  | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                            | 9,488                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| Justice system                            |                                                                                                                                                                                                                                  | <u>-</u>                                                                                                                                                                                                                         | 140,526                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Health and human services                 |                                                                                                                                                                                                                                  | • • • • • • • • • • • • • • • • • • •                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Infrastructure and environmental services |                                                                                                                                                                                                                                  | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | • • • • • • • • • • • • • • • • • • •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
| Corrections and rehabilitation            |                                                                                                                                                                                                                                  | en de la desta de la companya de la desta de la desta de la della della della della della della della della de<br>La della |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | • • • • • • • • • • • • • • • • • • •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
| Community and economic development        | · ·                                                                                                                                                                                                                              |                                                                                                                                                                                                                                  | 34,970                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Debt Service                              |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Principal                                 | an ing kabupatèn kalang bang berada dan kalang berada dan kalang berada dan kalang berada dan kalang berada be<br>Berada dan kalang berada dan berada bera |                                                                                                                                                                                                                                  | and the second s |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Interest and other charges                | <del>-</del>                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                | e de la companya de<br>La companya de la co                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | en gerage de la companya de la comp<br>La companya de la co                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |
| Payments to escrow agent                  |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 440.040                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| Capital outlay                            | 64,730                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                | 268,130                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 410,619                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| Total Expenditures                        | 64,730                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                | 466,618                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 410,619                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| Excess (deficiency) of+A88+A61+A61        |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| revenues over expenditures                | (64,730)                                                                                                                                                                                                                         |                                                                                                                                                                                                                                  | (466,618)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | · <u>· · · · · · · · · · · · · · · · · · </u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
| OTHER FINANCING SOURCES (USES)            |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Long-term debt issued                     | <u>-</u> *                                                                                                                                                                                                                       | •                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | , was a second of the second o |  |
| Capital leases issued                     | • ·                                                                                                                                                                                                                              | talian jarah tahun jarah t∎                                                                                                                                                                                                      | and the second of the second o | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| Premium (discount) on bonds issued        |                                                                                                                                                                                                                                  | - · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| Payments to refunded bond escrow agent    | en 1                                                                                                                                                                                                                             |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | •<br>•                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| Transfers in                              | <del>-</del>                                                                                                                                                                                                                     | · -                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
| Transfers out                             | -                                                                                                                                                                                                                                | <u> </u>                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| Total other financing sources and uses    | -                                                                                                                                                                                                                                | -                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| Net change in fund balances               | (64,730)                                                                                                                                                                                                                         | •                                                                                                                                                                                                                                | (466,618)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| Fund balances - beginning, Restated       | 136,875                                                                                                                                                                                                                          | 992,389                                                                                                                                                                                                                          | 684,396                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Fund balances - ending                    | \$ 72,145                                                                                                                                                                                                                        | \$ 992,389                                                                                                                                                                                                                       | \$ 217,778                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |

Continued

|                                           |             | TDHCA Contract TDHCA Contract ORCA Contract Number 721105 Number 721859 Number 721175 |    |                |        | Agricultu TDHCA Contract ORCA Contract Utilities |    |                                         |  | epartment of<br>ulture Rural<br>ies Service<br>ct #3080-02 |
|-------------------------------------------|-------------|---------------------------------------------------------------------------------------|----|----------------|--------|--------------------------------------------------|----|-----------------------------------------|--|------------------------------------------------------------|
| REVENUES                                  |             |                                                                                       |    |                |        |                                                  |    |                                         |  |                                                            |
| Property Taxes                            | \$          | -                                                                                     | \$ | <u>-</u>       | • \$   |                                                  | \$ | -                                       |  |                                                            |
| Sales and miscellaneous taxes             |             | • =                                                                                   |    |                |        | - · · · · · · · · -                              |    |                                         |  |                                                            |
| Fees and fines                            |             | -                                                                                     |    | -              | •      |                                                  |    | -                                       |  |                                                            |
| Intergovernmental                         |             | 57,739                                                                                |    | 524,945        |        | 10,341                                           |    | 8,520                                   |  |                                                            |
| Charges for services                      |             |                                                                                       |    | -              | • .    | • • • • • • • • • • • • • • • • • • •            |    | ·-                                      |  |                                                            |
| Investment earnings                       |             | -                                                                                     |    | ·              | •      | <b>-</b> .                                       |    | 430                                     |  |                                                            |
| Miscellaneous                             |             | -                                                                                     |    | _ ^ -          |        | <u>-</u>                                         |    | , · · · · · · · · · · · · · · · · · · · |  |                                                            |
| Grant matching                            |             | 20,000                                                                                |    | 45,000         |        | <u> </u>                                         |    | -                                       |  |                                                            |
| Total revenues                            |             | 77,739                                                                                |    | 569,945        |        | 10,341                                           |    | 8,950                                   |  |                                                            |
| EXPENDITURES                              |             |                                                                                       |    |                |        |                                                  |    |                                         |  |                                                            |
| Current:                                  |             |                                                                                       |    |                |        |                                                  |    |                                         |  |                                                            |
| General government                        |             | - ·                                                                                   |    |                |        |                                                  |    | -                                       |  |                                                            |
| Public safety                             |             |                                                                                       |    | . <del>-</del> |        | -                                                |    | -                                       |  |                                                            |
| Justice system                            |             | _                                                                                     |    | -              |        | · · ·                                            |    | -                                       |  |                                                            |
| Health and human services                 |             | -                                                                                     |    | -              |        |                                                  |    | -                                       |  |                                                            |
| Infrastructure and environmental services |             | <u>-</u>                                                                              |    | -              |        | - · ·                                            |    |                                         |  |                                                            |
| Corrections and rehabilitation            |             | - ·                                                                                   |    | _              |        | <u>.</u>                                         |    |                                         |  |                                                            |
| Community and economic development        |             | · -                                                                                   |    | -              |        |                                                  |    | , <del>-</del>                          |  |                                                            |
| Debt Service                              |             |                                                                                       |    |                |        |                                                  |    |                                         |  |                                                            |
| Principal                                 |             |                                                                                       |    |                |        |                                                  |    | -                                       |  |                                                            |
| Interest and other charges                |             |                                                                                       |    | -              |        |                                                  |    | · -                                     |  |                                                            |
| Payments to escrow agent                  |             |                                                                                       |    |                |        |                                                  |    |                                         |  |                                                            |
| Capital outlay                            |             | 77,739                                                                                |    | 569,945        |        | 10,341                                           |    | 8,520                                   |  |                                                            |
| Total Expenditures                        |             | 77,739                                                                                |    | 569,945        |        | 10,341                                           |    | 8,520                                   |  |                                                            |
| Excess (deficiency) of+A88+A61+A61        | <del></del> |                                                                                       |    |                |        |                                                  |    | -                                       |  |                                                            |
| revenues over expenditures                |             | _                                                                                     |    | _              | _      | <u> </u>                                         |    | 430                                     |  |                                                            |
| OTHER FINANCING SOURCES (USES)            |             |                                                                                       |    |                |        |                                                  |    |                                         |  |                                                            |
| Long-term debt issued                     |             | ·                                                                                     |    | -              |        | -                                                |    | -                                       |  |                                                            |
| Capital leases issued                     |             | -                                                                                     |    |                |        | <u> </u>                                         |    | <b>1</b> _                              |  |                                                            |
| Premium (discount) on bonds issued        |             | <u>-</u>                                                                              |    | -              |        | · - ,                                            |    |                                         |  |                                                            |
| Payments to refunded bond escrow agent    |             |                                                                                       |    |                |        |                                                  |    | _                                       |  |                                                            |
| Transfers in                              |             | - 12<br>- 12<br>- 13                                                                  |    | · .            |        | •<br>• • • • • • • • • • • • • • • • • • •       |    |                                         |  |                                                            |
| Transfers out                             |             |                                                                                       |    | -              |        |                                                  |    | _                                       |  |                                                            |
| Total other financing sources and uses    |             | -                                                                                     |    | -              |        |                                                  |    | -                                       |  |                                                            |
| Net change in fund balances               |             | _                                                                                     |    | -              |        | -                                                |    | 430                                     |  |                                                            |
| Fund balances - beginning, Restated       |             | -                                                                                     |    | - ·            |        |                                                  |    |                                         |  |                                                            |
| Fund balances - ending                    | \$          | _                                                                                     | \$ | -              | - \$   |                                                  | \$ | 430                                     |  |                                                            |
|                                           |             |                                                                                       |    |                | = ==== |                                                  |    |                                         |  |                                                            |

|                                           | TWDB & U.S. EPA Larga Vista Wastewater Improvements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | TWDB Rio Bravo & El<br>Cenizo Water &<br>Wastewater Contract<br>GO11900                                        | TWDB Rio Bravo & El<br>Cenizo Water &<br>Wastewater Contract<br>G11800 | Total-Nonmajor<br>Capital Projects<br>Funds |  |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------|--|
| REVENUES                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                |                                                                        |                                             |  |
| Property Taxes                            | \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$                                                                                                             | \$ -                                                                   | \$                                          |  |
| Sales and miscellaneous taxes             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | · · · · · · · · · · · · · · · · · · ·                                                                          | - ·                                                                    | •                                           |  |
| Fees and fines                            | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | garan kanan dari kanan | <u>-</u> "                                                             |                                             |  |
| Intergovernmental                         | 123,289                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 61,816                                                                                                         | 24,206                                                                 | 1,221,475                                   |  |
| Charges for services                      | <u>-</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                |                                                                        | -                                           |  |
| Investment earnings                       | 11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | _                                                                                                              | - <u>-</u>                                                             | 30,585                                      |  |
| Miscellaneous                             | en e                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | **************************************                                                                         | -<br>-                                                                 | -                                           |  |
| Grant matching                            | ********************* <b>-</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                |                                                                        | 65,000                                      |  |
| Total revenues                            | 123,300                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 61,816                                                                                                         | 24,206                                                                 | 1,317,060                                   |  |
| EXPENDITURES                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                |                                                                        |                                             |  |
| Current:                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                |                                                                        |                                             |  |
| General government                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                |                                                                        | 246,643                                     |  |
| Public safety                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                |                                                                        | 35,537                                      |  |
| Justice system                            | - ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                | · · · · · · · · · · · · · · · · · · ·                                  | 163,936                                     |  |
| Health and human services                 | <u>-</u> '                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                | en e                               | - · · · · · · · · · · · · · · · · · · ·     |  |
| Infrastructure and environmental services | . The state of the | • • • • • • • • • • • • • • • • • • •                                                                          | <u>-</u>                                                               | · -                                         |  |
| Corrections and rehabilitation            | · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | - 1                                                                                                            | <u>-</u>                                                               | • · · · · · · · · · · · · · · · · •         |  |
| Community and economic development        | - ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                | <u> </u>                                                               | 34,970                                      |  |
| Debt Service                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                |                                                                        | · · · · · · · · · · · · · · · · · · ·       |  |
| Principal                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <u>-</u>                                                                                                       | · <u>-</u>                                                             | •                                           |  |
| Interest and other charges                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                                                                                              | ·                                                                      | • · · · · · · · · · · · · · · · · · · ·     |  |
| Payments to escrow agent                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                |                                                                        | -                                           |  |
| Capital outlay                            | 123,289                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 61,816                                                                                                         | 24,206                                                                 | 3,485,523                                   |  |
| Total Expenditures                        | 123,289                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 61,816                                                                                                         | 24,206                                                                 | 3,966,609                                   |  |
| Excess (deficiency) of+A88+A61+A61        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                |                                                                        |                                             |  |
| revenues over expenditures                | 11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | * <u>*</u>                                                                                                     |                                                                        | (2,649,549)                                 |  |
| OTHER FINANCING SOURCES (USES)            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                |                                                                        |                                             |  |
| Long-term debt issued                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | · · · · · · · · · · · · · · · · · · ·                                                                          | -                                                                      | · · · · · · · · · · · · · · · · · · ·       |  |
| Capital leases issued                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | e de la companya de  | •                                                                      | ·-                                          |  |
| Premium (discount) on bonds issued        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                |                                                                        | - ·                                         |  |
| Payments to refunded bond escrow agent    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | en e                                                                       | -                                                                      | -                                           |  |
| Transfers in                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | - · · ·                                                                                                        |                                                                        | 327,577                                     |  |
| Transfers out                             | (40,975)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                |                                                                        | (45,587)                                    |  |
| Total other financing sources and uses    | (40,975)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | -                                                                                                              | -                                                                      | 281,990                                     |  |
| Net change in fund balances               | (40,964)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | -                                                                                                              | •                                                                      | (2,367,559)                                 |  |
| Net change in jung palances               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                |                                                                        |                                             |  |
| Fund balances - beginning, Restated       | 40,964                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                | <del>-</del>                                                           | 10,658,446                                  |  |

Concluded

#### Webb County, Texas 911 Addressing Program

#### Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                     |    | Prior<br>Years | Current<br>Year | Total to Date | Project Authorization |
|-------------------------------------|----|----------------|-----------------|---------------|-----------------------|
|                                     |    |                |                 |               |                       |
| REVENUES                            |    | 150 160        |                 |               | 179,160               |
| Refunds                             | \$ | 179,160        | 407             | 150 210       |                       |
| Interest                            | _  | 158,813        | 497             | 159,310       | 159,310               |
| Total Revenues                      | \$ | 337,973        | 497             | 159,310       | 338,470               |
|                                     |    |                |                 |               |                       |
| EVDENDITUDES                        |    |                |                 |               |                       |
| EXPENDITURES General Government:    | \$ |                |                 |               |                       |
| Minor Aparatus & Tools              | Ψ  |                | 48,067          | 48,067        | 48,067                |
| Capital Projects:                   |    |                |                 |               |                       |
| Contracted Services                 |    | 75,744         |                 | 75,744        | 75,744                |
| Computerization Costs               |    | 226,335        |                 | 226,335       | 236,335               |
| Rural Addressing                    |    | 505,261        | 55,827          | 561,088       | 606,886               |
| Bond Issuance Costs                 |    | 10,288         |                 | 10,288        | 10,288                |
| Total Expenditures                  | \$ | 817,628        | 103,894         | 921,522       | 977,320               |
| Excess (Deficiency) Of Revenue      |    |                |                 |               |                       |
| Over (Under) Expenditures           |    | (479,655)      | (103,397)       | (762,212)     | (638,850)             |
| Other Financing Sources (Uses):     |    |                |                 |               |                       |
| Bond Proceeds                       | \$ | 645,233        |                 | 645,233       | 645,233               |
| Operating Transfers Out             |    | (6,383)        |                 | (6,383)       | (6,383)               |
| Total Other Financing Sources(Uses) | \$ | 638,850        |                 | 638,850       | 638,850               |
| Net Change In Fund Balances         | \$ | 159,195        | (103,397)       | (123,362)     | _                     |
| Fund Balances - Beginning           |    |                | 159,195         |               |                       |
| Fund Balances - Ending              |    |                | \$ 55,798       |               |                       |

#### Webb County, Texas Computerization Master Plan

#### Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                     | Prior<br>Years | Current<br>Year | Total to  Date | Project<br>Authorization |
|-------------------------------------|----------------|-----------------|----------------|--------------------------|
| REVENUES                            |                |                 |                |                          |
| Interest                            | \$             |                 |                |                          |
| Total Revenues                      | \$             | -               |                |                          |
|                                     |                |                 |                |                          |
| EXPENDITURES                        |                |                 |                |                          |
| General Government:                 |                |                 |                |                          |
| Minor Aparatus & Tools              | \$             | 2,392           |                | 2,392                    |
| Capital Projects:                   |                |                 |                |                          |
| Computer Equipment                  | 483,173        |                 | 483,173        | 483,173                  |
| Issuance Cost                       | 14,234         |                 | 14,234         | 14,234                   |
| Total Expenditures                  | \$<br>497,407  | 2,392           | 497,407        | 499,799                  |
| Excess (Deficiency) Of Revenue      |                |                 |                |                          |
| Over (Under) Expenditures           | (497,407)      | (2,392)         | (497,407)      | (499,799)                |
| Other Financing Sources (Uses):     |                |                 |                |                          |
| Bond Proceeds                       | \$<br>500,000  |                 | 500,000        | 500,000                  |
| Transfer Out                        |                | (201)           | (201)          | (201)                    |
| Total Other Financing Sources(Uses) | \$<br>500,000  | (201)           | 499,799        | 499,799                  |
| Net Change In Fund Balances         | \$<br>2,593    | (2,593)         |                |                          |
| Fund Balances - Beginning           |                | 2,593           |                |                          |
| Fund Balances - Ending              | \$             |                 |                |                          |

# Webb County, Texas Webb County Administration Building Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                     |     | Prior<br>Years | Current<br>Year | Total to Date | Project Authorization |
|-------------------------------------|-----|----------------|-----------------|---------------|-----------------------|
| REVENUES                            |     |                |                 |               |                       |
| Interest                            | \$_ | 2,292,014      | 23,570          | 2,315,584     | 2,320,584             |
| Total Revenues                      | \$_ | 2,292,014      | 23,570          | 2,315,584     | 2,320,584             |
| EXPENDITURES                        |     |                |                 |               |                       |
| General Government:                 |     |                |                 |               |                       |
| Minor Aparatus & Tools              | \$  |                | 22,608          | 22,608        | 22,608                |
| Capital Projects:                   |     |                |                 |               |                       |
| Land Acquisition                    |     | 2,187,244      |                 | 2,187,244     | 2,187,244             |
| Construction In Progress            |     | 13,554,992     | 135,745         | 13,690,737    | 13,690,737            |
| Issuance Cost                       |     | 210,924        |                 | 210,924       | 210,924               |
| Total Expenditures                  | \$_ | 15,953,160     | 158,353         | 16,111,513    | 16,111,513            |
| Excess (Deficiency) Of Revenue      |     |                |                 |               |                       |
| Over (Under) Expenditures           |     | (13,661,146)   | (134,783)       | (13,795,929)  | (13,790,929)          |
| Other Financing Sources (Uses):     |     |                |                 | 1.5.2.2.2.2.2 | 16.010.705            |
| Bond Proceeds                       | \$  | 16,218,725     |                 | 16,218,725    | 16,218,725            |
| Operating Transfers Out             |     | (2,408,475)    |                 | (2,408,475)   | (2,408,475)           |
| Total Other Financing Sources(Uses) | \$_ | 13,810,250     |                 | 13,810,250    | 13,810,250            |
| Net Change In Fund Balances         | \$_ | 149,104        | (134,783)       | 14,321        | 19,321                |
| Fund Balances - Beginning           |     |                | 149,104         |               |                       |
| Fund Balances - Ending              |     |                | \$ 14,321       |               |                       |

#### Webb County, Texas Capital Outlay - Series 1999

#### Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                     | Prior<br>Years  | Current<br>Year | Total to Date | Project Authorization |
|-------------------------------------|-----------------|-----------------|---------------|-----------------------|
| REVENUES                            |                 |                 |               |                       |
| Refunds                             | \$<br>69,831    |                 | 69,831        | 69,831                |
| Interest                            | <br>31,668      |                 | 31,668        | 31,668                |
| Total Revenues                      | \$<br>101,499   |                 | 101,499       | 101,499               |
| EXPENDITURES                        |                 |                 |               |                       |
| General Government:                 |                 |                 |               |                       |
| Minor Aparatus & Tools              | \$              | 80,760          | 80,760        | 80,760                |
| Justice System:                     |                 |                 |               |                       |
| Minor Aparatus & Tools              |                 | 7,053           | 7,053         | 7,053                 |
| Capital Projects:                   |                 |                 |               |                       |
| Capital Outlay                      | 3,129,486       | 283,265         | 3,412,751     | 3,751,879             |
| Issuance Cost                       | <br>33,161      |                 | 33,161        | 33,161                |
| Total Expenditures                  | \$<br>3,162,647 | 371,078         | 3,533,725     | 3,872,853             |
| Excess (Deficiency) Of Revenue      |                 |                 |               |                       |
| Over (Under) Expenditures           | (3,061,148)     | (371,078)       | (3,432,226)   | (3,771,354)           |
| Other Financing Sources (Uses):     |                 |                 |               |                       |
| Bond Proceeds                       | \$<br>2,766,700 |                 | 2,766,700     | 2,766,700             |
| Operating Tranfers In               | 1,041,000       |                 | 1,041,000     | 1,041,000             |
| Operating Transfers Out             | <br>(36,346)    |                 | (36,346)      | (36,346)              |
| Total Other Financing Sources(Uses) | \$<br>3,771,354 |                 | 3,771,354     | 3,771,354             |
| Net Change In Fund Balances         | \$<br>710,206   | (371,078) =     | 339,128       | _                     |
| Fund Balances - Beginning           | \$              | 710,206         |               |                       |
| Fund Balances - Ending              | Ψ.              | 337,129         |               |                       |

## Webb County, Texas Law Enforcement Capital Projects Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                     |             | Prior<br>Years | Current<br>Year | Total to Date | Project<br>Authorization |
|-------------------------------------|-------------|----------------|-----------------|---------------|--------------------------|
| REVENUES                            |             |                |                 |               |                          |
|                                     | \$          | 58,294         | 6,077           | 64,371        | 64,371                   |
| Interest                            | <b>\$</b> - | 58,294         | 6,077           | 64,371        | 64,371                   |
| Total Revenues                      | <b>"</b> =  | 36,234         |                 | 04,571        | 04,371                   |
| EXPENDITURES                        |             |                |                 |               |                          |
| Public Safety:                      |             |                |                 |               |                          |
| Minor Aparatus & Tools              | \$          |                | 26,049          | 26,049        | 26,049                   |
| Capital Projects:                   |             |                |                 |               |                          |
| Furniture and Fixtures              |             | 99,300         |                 | 99,300        | 99,300                   |
| C.I.P Administration Building       |             | 1,615,482      |                 | 1,615,482     | 1,615,482                |
| C.I.P Jail Renovation & Addition    |             | 1,799,475      | 15,208          | 1,814,683     | 1,907,180                |
| Issuance Cost                       |             | 56,937         |                 | 56,937        | 56,937                   |
| Total Expenditures                  | \$_         | 3,571,194      | 41,257          | 3,612,450     | 3,704,948                |
| Excess (Deficiency) Of Revenue      |             |                |                 |               |                          |
| Over (Under) Expenditures           |             | (3,512,900)    | (35,180)        | (3,548,080)   | (3,640,577)              |
| Other Financing Sources(Uses):      |             |                |                 |               |                          |
| Bond Proceeds                       | \$          | 2,000,000      |                 | 2,000,000     | 2,000,000                |
| Operating Transfers In              |             | 1,640,577      |                 | 1,640,578     | 1,640,578                |
| Total Other Financing Sources(Uses) | \$          | 3,640,577      |                 | 3,640,578     | 3,640,578                |
| Net Change In Fund Balances         | \$          | 127,677        | (35,180)        | 92,497        | •                        |
| Fund Balances - Beginning, Restated |             |                | 127,677         |               |                          |
| Fund Balances - Ending              |             |                | \$ 92,497       |               |                          |

# Webb County, Texas International Bridge #5 Capital Project Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                        |     | Prior<br>Years | Current<br>Year                         | Total to Date | Project Authorization |
|----------------------------------------|-----|----------------|-----------------------------------------|---------------|-----------------------|
| REVENUES                               |     |                |                                         |               |                       |
| Interest                               | \$_ |                |                                         |               |                       |
| Total Revenues                         | \$_ |                | = ===================================== |               |                       |
| EXPENDITURES                           |     |                |                                         |               |                       |
| General Government:                    |     |                |                                         |               |                       |
| Minor Aparatus & Tools                 | \$  |                | 1,302                                   | 1,302         | 1,302                 |
| Capital Projects:                      | Ψ   |                |                                         |               |                       |
| Professional Services                  |     | 1,886,371      | 302,383                                 | 2,188,754     | 2,347,273             |
| Administration / Pre-Construction      |     | 74,891         | 7,248                                   | 82,139        | 107,139               |
|                                        |     | 7 1,001        | ,,                                      |               | 25,000                |
| Construction in Progress Issuance Cost |     | 19,286         |                                         | 19,286        | 19,286                |
| Total Expenditures                     | \$_ | 1,980,548      | 310,933                                 | 2,291,481     | 2,500,000             |
| Excess (Deficiency) Of Revenue         |     |                |                                         |               |                       |
| Over (Under) Expenditures              |     | (1,980,548)    | (310,933)                               | (2,291,481)   | (2,500,000)           |
| Other Financing Sources (Uses):        |     |                |                                         |               |                       |
| Bond Proceeds                          | \$  | 1,000,000      |                                         | 1,000,000     | 1,000,000             |
| Operating Transfer In                  |     | 1,500,000      |                                         | 1,500,000     | 1,500,000             |
| Total Other Financing Sources(Uses)    | \$_ | 2,500,000      |                                         | 2,500,000     | 2,500,000             |
| Net Change In Fund Balances            | \$_ | 519,452        | (310,933)                               | 208,519       | -                     |
| Fund Balances - Beginning, Restated    |     |                | 519,452                                 |               |                       |
| Fund Balances - Ending                 |     |                | \$ 208,519                              |               |                       |

## Webb County, Texas Detention Center Infrastructure Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                                  |          | ior<br>ears | Current<br>Year | Total to Date | Total<br>Project<br>Authorization |
|--------------------------------------------------|----------|-------------|-----------------|---------------|-----------------------------------|
| REVENUES                                         |          |             |                 |               |                                   |
| Refunds                                          | \$       |             |                 |               |                                   |
| Total Revenues                                   | \$       |             |                 |               |                                   |
| EXPENDITURES Capital Projects:                   |          |             |                 |               |                                   |
| Capital Outlay  Total Expenditures               | \$<br>\$ |             |                 |               |                                   |
| Net Change In Fund Balances                      | \$       |             |                 |               |                                   |
| Fund Balances - Beginning Fund Balances - Ending |          | s <u> </u>  |                 |               |                                   |

# Webb County, Texas Library Construction Fund Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                                               | Prior<br>Years | Current<br>Year | Total to Date | Project<br>Authorization |
|---------------------------------------------------------------|----------------|-----------------|---------------|--------------------------|
| REVENUES Interest                                             | \$             |                 |               |                          |
| Total Revenues                                                | \$             |                 |               |                          |
| EXPENDITURES Capital Projects:                                |                |                 |               |                          |
| Professional Services                                         |                | 12,650          | 12,650        | 15,000                   |
| Larga Vista Library                                           |                | 1,794           | 1,794         | 135,000                  |
| Professional Services                                         |                |                 |               | 15,000                   |
| El Cenizo Library                                             |                | 1,000           | 1,000         | 135,000                  |
| Total Expenditures                                            | \$             | 15,444          | 15,444        | 300,000                  |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures   |                | (15,444)        | (15,444)      | (300,000)                |
| Other Financing Sources (Uses):                               |                |                 |               |                          |
| Transfers In                                                  | \$             | 300,000         | 300,000       | 300,000                  |
| Total Other Financing Sources(Uses)                           | \$             | 300,000         | 300,000       | 300,000                  |
| Net Change In Fund Balances                                   | \$             | 284,556         | 284,556       |                          |
| Fund Balances - Beginning, Restated<br>Fund Balances - Ending |                | \$ 284,556      |               |                          |

#### Webb County, Texas County Morgue

### Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                                            |           | Prior<br>Years | Current<br>Year | Total to Date | Project<br>Authorization |
|------------------------------------------------------------|-----------|----------------|-----------------|---------------|--------------------------|
| REVENUES                                                   |           |                |                 |               |                          |
| Interest                                                   | \$        |                |                 |               |                          |
| Total Revenues                                             | \$        |                | =               |               |                          |
| EXPENDITURES                                               |           |                |                 |               |                          |
| General Government:                                        |           |                |                 | 4 107         | 4 107                    |
| Minor Aparatus & Tools                                     | \$        |                | 4,127           | 4,127         | 4,127                    |
| Capital Projects:                                          |           |                |                 |               | 50,000                   |
| Land Acquistion                                            |           |                | -<br>95,494     | 95,494        | 1,416,944                |
| Construction In Progress                                   |           | 28,929         | 93,494          | 28,929        | 28,929                   |
| Issuance Costs                                             | s —       | 28,929         | 99,621          | 128,550       | 1,500,000                |
| Total Expenditures                                         | Ψ         | 20,727         |                 |               |                          |
| Excess (Deficiency) Of Revenue                             |           |                |                 |               |                          |
| Over (Under) Expenditures                                  |           | (28,929)       | (99,621)        | (128,550)     | (1,500,000)              |
| 0 (on (ondo)) = 1-p                                        |           |                |                 |               |                          |
| Other Financing Sources (Uses):                            |           |                |                 |               | 4 700 000                |
| Bond Proceeds                                              | \$        | 1,500,000      |                 | 1,500,000     | 1,500,000                |
| Operating Transfer In                                      | -         |                |                 | 1.500.000     | 1.500.000                |
| Total Other Financing Sources(Uses)                        | \$        | 1,500,000      |                 | 1,500,000     | 1,500,000                |
| Net Change In Fund Palances                                | \$        | 1,471,071      | (99,621)        | 1,371,450     |                          |
| Net Change In Fund Balances                                | Ψ <u></u> | 1,171,071      | •               |               |                          |
| Fund Balances - Beginning, Restated                        |           |                | 1,471,071       |               |                          |
| Fund Balances - Beginning, Restated Fund Balances - Ending |           |                | \$ 1,371,450    |               |                          |
| I und Dalances Dilams                                      |           |                |                 |               |                          |

# Webb County, Texas Villa Antigua Cultural Center Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                     | Prior<br>Years  | Current<br>Year | Total to Date | Project Authorization |
|-------------------------------------|-----------------|-----------------|---------------|-----------------------|
|                                     |                 |                 |               |                       |
| REVENUES                            |                 |                 |               |                       |
| Interest                            | \$              |                 |               |                       |
| Total Revenues                      | \$              |                 |               |                       |
| EXPENDITURES                        |                 |                 |               |                       |
| Capital Projects:                   |                 |                 |               | 4.450.556             |
| Land Acquisition                    | \$<br>475,020   |                 | 475,020       | 1,450,776             |
| Restoration Project                 |                 | 20,295          | 20,295        | 20,295                |
| Issuance Costs                      | <br>28,929      |                 | 28,929        | 28,929                |
| Total Expenditures                  | \$<br>503,949   | 20,295          | 524,244       | 1,500,000             |
| Excess (Deficiency) Of Revenue      |                 |                 |               |                       |
| Over (Under) Expenditures           | (503,949)       | (20,295)        | (524,244)     | (1,500,000)           |
| Other Financing Sources (Uses):     |                 |                 |               |                       |
| Bond Proceeds                       | \$<br>1,500,000 |                 | 1,500,000     | 1,500,000             |
| Total Other Financing Sources(Uses) | \$<br>1,500,000 |                 | 1,500,000     | 1,500,000             |
| Net Change In Fund Balances         | \$<br>996,051   | (20,295)        | 975,756       | _                     |
| Fund Balances - Beginning, Restated |                 | 996,051         |               |                       |
| Fund Balances - Ending              | \$              | 975,756         |               |                       |

# Webb County, Texas Park Development Series 2001 Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                                                         |            | Prior<br>Years | Current<br>Year | Total to Date | Project<br>Authorization |
|-------------------------------------------------------------------------|------------|----------------|-----------------|---------------|--------------------------|
| REVENUES                                                                |            |                |                 |               |                          |
| Reimbursements City of Laredo PCT 1                                     | \$         |                |                 |               |                          |
| Reimbursements City of Laredo PCT 2                                     |            |                |                 |               |                          |
| Reimbursements City of Laredo PCT 3 Reimbursements City of Laredo PCT 4 |            |                |                 |               |                          |
| Total Revenues                                                          | \$         |                |                 |               |                          |
|                                                                         |            |                |                 |               |                          |
| EXPENDITURES                                                            |            |                |                 |               |                          |
| Capital Projects:                                                       |            |                | 14754           | 14,754        | 367,769                  |
| Park Development PCT 1                                                  | \$         | 0.50           | 14,754          | 41,185        | 367,769                  |
| Park Development PCT 2                                                  |            | 950            | 40,235<br>353   | 353           | 367,767                  |
| Park Development PCT 3                                                  |            | 10.004         |                 | 201,187       | 367,766                  |
| Park Development PCT 4                                                  |            | 19,084         | 182,103         |               | 28,929                   |
| Issuance Costs                                                          |            | 28,929         |                 | 28,929        | 1,500,000                |
| Total Expenditures                                                      | \$         | 48,963         | 237,445         | 286,408       | 1,500,000                |
| Excess (Deficiency) Of Revenue                                          |            |                |                 |               |                          |
| Over (Under) Expenditures                                               |            | (48,963)       | (237,445)       | (286,408)     | (1,500,000)              |
|                                                                         |            |                |                 |               |                          |
| Other Financing Sources (Uses):                                         | \$         | 1,500,000      |                 | 1,500,000     | 1,500,000                |
| Bond Proceeds                                                           | \$         | 1,500,000      |                 | 1,500,000     | 1,500,000                |
| Total Other Financing Sources(Uses)                                     | э <u>—</u> | 1,300,000      |                 | 1,500,000     |                          |
| Net Change In Fund Balances                                             | \$         | 1,451,037      | (237,445)       | 1,213,592     | <u>.</u>                 |
| Fund Balances - Beginning, Restated                                     |            |                | 1,451,037       |               |                          |
| Fund Balances - Ending                                                  |            | \$             | 1,213,592       |               |                          |

# Webb County, Texas Construction In Progress Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                     | :<br>-           | Prior<br>Years | Current<br>Year                          | Total to<br>Date | Project<br>Authorization |
|-------------------------------------|------------------|----------------|------------------------------------------|------------------|--------------------------|
| DEVENIUES                           |                  |                |                                          |                  |                          |
| REVENUES                            | \$               |                |                                          |                  |                          |
| Interest                            | * <del>*</del> — |                |                                          |                  |                          |
| Total Revenues                      | ³ <u>—</u>       |                |                                          |                  |                          |
| EXPENDITURES                        |                  |                |                                          |                  |                          |
| Justice System:                     |                  |                |                                          |                  |                          |
| Minor Aparatus & Tools              | \$               |                | 16,357                                   | 16,357           | 16,357                   |
| Capital Projects:                   |                  |                |                                          |                  |                          |
| Building Improvements               |                  | 14,858         | 214,254                                  | 229,112          | 474,000                  |
| Issuance Costs                      |                  | 9,643          | en e | 9,643            | 9,643                    |
| Total Expenditures                  | \$               | 24,501         | 230,611                                  | 255,112          | 500,000                  |
| Excess (Deficiency) Of Revenue      |                  |                |                                          |                  |                          |
| Over (Under) Expenditures           |                  | (24,501)       | (230,611)                                | (255,112)        | (500,000)                |
| Other Financing Sources (Uses):     |                  |                |                                          |                  |                          |
| Bond Proceeds                       | \$               | 500,000        |                                          | 500,000          | 500,000                  |
| Total Other Financing Sources(Uses) | \$               | 500,000        |                                          | 500,000          | 500,000                  |
| Net Change In Fund Balances         | \$               | 475,499        | (230,611)                                | 244,888          | -                        |
| Fund Balances - Beginning, Restated |                  |                | 475,499                                  |                  |                          |
| Fund Balances - Ending              |                  | \$             | 244,888                                  |                  |                          |

# Webb County, Texas Upgrade or Replace AS400 Computer System Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                                               |            | Prior<br>Years | Current<br>Year | Total to Date | Project Authorization |
|---------------------------------------------------------------|------------|----------------|-----------------|---------------|-----------------------|
| REVENUES                                                      |            |                |                 |               |                       |
|                                                               | \$         |                |                 |               |                       |
| Interest Total Revenues                                       | \$ <u></u> |                |                 |               |                       |
| EXPENDITURES                                                  |            |                |                 |               |                       |
| General Government:                                           |            |                |                 |               |                       |
| Minor Aparatus & Tools                                        | \$         |                | 4,530           | 4,530         | 4,530                 |
| Capital Projects:                                             |            |                |                 |               |                       |
| Computer Equipment                                            |            | 285,274        |                 | 285,274       | 285,274               |
| Issuance Costs                                                |            | 5,785          |                 | 5,785         | 5,785                 |
| Total Expenditures                                            | \$         | 291,059        | 4,530           | 295,589       | 295,589               |
| Excess (Deficiency) Of Revenue                                |            |                |                 |               |                       |
| Over (Under) Expenditures                                     |            | (291,059)      | (4,530)         | (295,589)     | (295,589)             |
| Other Financing Sources (Uses):                               |            |                |                 |               |                       |
| Bond Proceeds                                                 | \$         | 300,000        |                 | 300,000       | 300,000               |
| Transfer Out                                                  |            |                | (4,411)         | (4,411)       | (4,411)               |
| Total Other Financing Sources(Uses)                           | \$         | 300,000        | (4,411)         | 295,589       | 295,589               |
| Net Change In Fund Balances                                   | \$         | 8,941          | (8,941)         |               |                       |
| Fund Balances - Beginning, Restated<br>Fund Balances - Ending |            | \$             | 8,941           |               |                       |

## Webb County, Texas Road Highway Acquisition Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                                               |       | Prior<br>Years | Current<br>Year | Total to Date | Project Authorization |
|---------------------------------------------------------------|-------|----------------|-----------------|---------------|-----------------------|
| DEVENIUES                                                     |       |                |                 |               |                       |
| REVENUES                                                      | \$    |                |                 |               |                       |
| Interest                                                      | \$    |                |                 |               |                       |
| Total Revenues                                                | Φ === |                |                 |               |                       |
| EXPENDITURES                                                  |       |                |                 |               |                       |
| Capital Projects:                                             |       |                |                 |               |                       |
| Land Acquisition                                              | \$    | 30,813         | 165,330         | 196,143       | 196,143               |
| Issuance Costs                                                |       | 3,857          | 4 / 20          | 3,857         | 3,857                 |
| Total Expenditures                                            | \$    | 34,670         | 165,330         | 200,000       | 200,000               |
| Excess (Deficiency) Of Revenue                                |       |                |                 |               |                       |
| Over (Under) Expenditures                                     |       | (34,670)       | (165,330)       | (200,000)     | (200,000)             |
| Other Financing Sources (Uses):                               |       |                |                 |               |                       |
| Bond Proceeds                                                 | \$    | 200,000        |                 | 200,000       | 200,000               |
| Total Other Financing Sources(Uses)                           | \$    | 200,000        |                 | 200,000       | 200,000               |
| Net Change In Fund Balances                                   | \$    | 165,330        | (165,330)       |               |                       |
| Fund Balances - Beginning, Restated<br>Fund Balances - Ending |       | \$             | 165,330         |               |                       |

# Webb County, Texas Capital Outlay Series 2001 Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                     |            | Prior<br>Years | Current<br>Year | Total to Date | Project<br>Authorization |
|-------------------------------------|------------|----------------|-----------------|---------------|--------------------------|
| DEVENILES                           |            |                |                 |               |                          |
| REVENUES                            | \$         |                |                 |               |                          |
| Interest  Total Revenues            | \$ <u></u> |                |                 |               |                          |
| EXPENDITURES                        |            |                |                 |               |                          |
| General Government:                 |            |                |                 |               |                          |
|                                     | \$         |                | 69,353          | 69,353        | 69,353                   |
| Minor Aparatus & Tools              | <b>.</b>   |                | <i></i>         |               |                          |
| Capital Projects:                   |            | 313,182        | 117,647         | 430,829       | 448,581                  |
| Capital Outlay                      |            | 9,643          | 117,017         | 9,643         | 9,643                    |
| Issuance Costs                      | \$         | 322,825        | 187,000         | 509,825       | 527,577                  |
| Total Expenditures                  | Φ          | 322,823        | 107,000         |               |                          |
| Excess (Deficiency) Of Revenue      |            |                |                 |               |                          |
| Over (Under) Expenditures           |            | (322,825)      | (187,000)       | (509,825)     | (527,577)                |
| Other Financing Sources (Uses):     |            |                |                 |               |                          |
| Bond Proceeds                       | \$         | 500,000        |                 | 500,000       | 500,000                  |
| Transfers In                        |            |                | 27,577          | 27,577        | 27,577                   |
| Total Other Financing Sources(Uses) | \$         | 500,000        | 27,577          | 527,577       | 527,577                  |
| Net Change In Fund Balances         | \$         | 177,175        | (159,423)       | 17,752        | -                        |
| Fund Balances - Beginning, Restated |            |                | 177,175         |               |                          |
| Fund Balances - Ending              |            | \$             | 17,752          |               |                          |

# Webb County, Texas Management Records Storage Warehouse Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                     | Prior<br>Years | Current<br>Year | Total to Date | Project Authorization |
|-------------------------------------|----------------|-----------------|---------------|-----------------------|
|                                     |                |                 |               |                       |
| REVENUES                            |                |                 |               |                       |
| Interest                            | \$             |                 |               |                       |
| Total Revenues                      | \$             |                 |               |                       |
| EXPENDITURES                        |                |                 |               |                       |
| Capital Projects:                   |                |                 |               |                       |
| Professional Services               | \$             | 80              | 80            | 50,000                |
| Construction in Progress            | \$             |                 |               | 512,185               |
| Issuance Costs                      | 12,815         |                 | 12,815        | 12,815                |
| Total Expenditures                  | \$<br>12,815   | 80              | 12,895        | 575,000               |
| Excess (Deficiency) Of Revenue      |                |                 |               |                       |
| Over (Under) Expenditures           | (12,815)       | (80)            | (12,895)      | (575,000)             |
| Other Financing Sources (Uses):     |                |                 |               |                       |
| Bond Proceeds                       | \$<br>575,000  |                 | 575,000       | 575,000               |
| Total Other Financing Sources(Uses) | \$<br>575,000  |                 | 575,000       | 575,000               |
| Net Change In Fund Balances         | \$<br>562,185  | (80)            | 562,105       |                       |
| Fund Balances - Beginning           |                | 562,185         |               |                       |
| Fund Balances - Ending              | \$             | 562,105         |               |                       |

# Webb County, Texas R.O.W. Acquisition Hwy 59/359 Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                                            |    | Prior<br>Years | Current<br>Year    | Total to Date | Project<br>Authorization |
|------------------------------------------------------------|----|----------------|--------------------|---------------|--------------------------|
|                                                            |    |                |                    |               |                          |
| REVENUES                                                   | 21 |                |                    |               |                          |
| Interest                                                   | \$ |                |                    |               |                          |
| Total Revenues                                             | \$ |                |                    |               |                          |
| EXPENDITURES                                               |    |                |                    |               |                          |
| Capital Projects:                                          |    |                |                    |               |                          |
| Professional Services                                      | \$ |                | 112,327            | 112,327       | 547,520                  |
| Issuance Costs                                             |    | 12,480         |                    | 12,480        | 12,480                   |
| Total Expenditures                                         | \$ | 12,480         | 112,327            | 124,807       | 560,000                  |
| Excess (Deficiency) Of Revenue                             |    |                |                    |               |                          |
| Over (Under) Expenditures                                  |    | (12,480)       | (112,327)          | (124,807)     | (560,000)                |
| Other Financing Sources (Uses):                            |    |                |                    |               |                          |
| Bond Proceeds                                              | \$ | 560,000        |                    | 560,000       | 560,000                  |
| Total Other Financing Sources(Uses)                        | \$ | 560,000        |                    | 560,000       | 560,000                  |
| Net Change In Fund Balance                                 | \$ | 547,520        | (112,327)          | 435,193       | -                        |
| Fund Balances - Beginning, Restated Fund Balances - Ending |    | \$             | 547,520<br>435,193 |               |                          |

## Webb County, Texas Justice Center Fire Protection System and Moisture Censoring Devices Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                     | Prior<br>Years | Current<br>Year | Total to Date | Project Authorization |
|-------------------------------------|----------------|-----------------|---------------|-----------------------|
| REVENUES                            |                |                 |               |                       |
| Interest                            | \$             |                 |               |                       |
| Total Revenues                      | \$             |                 |               |                       |
| EXPENDITURES                        |                |                 |               |                       |
| Capital Projects:                   |                |                 |               |                       |
| Professional Services               | \$             |                 |               | 25,000                |
| Construction In Progress            | \$             | 13,200          | 13,200        | 268,310               |
| Issuance Costs                      | 6,690          |                 | 6,690         | 6,690                 |
| Total Expenditures                  | \$<br>6,690    | 13,200          | 19,890        | 300,000               |
| Excess (Deficiency) Of Revenue      |                |                 |               |                       |
| Over (Under) Expenditures           | (6,690)        | (13,200)        | (19,890)      | (300,000)             |
| Other Financing Sources (Uses):     |                |                 |               |                       |
| Bond Proceeds                       | \$<br>300,000  |                 | 300,000       | 300,000               |
| Total Other Financing Sources(Uses) | \$<br>300,000  |                 | 300,000       | 300,000               |
| Net Change In Fund Balances         | \$<br>293,310  | (13,200)        | 293,310       | -                     |
| Fund Balances - Beginning           |                | 293,310         |               |                       |
| Fund Balances - Ending              | \$             | 280,110         |               |                       |

# Webb County, Texas Carrizo Wilcox Aquifer Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                                  | Prior<br>Years | Current<br>Year  | Total to Date | Project Authorization |
|--------------------------------------------------|----------------|------------------|---------------|-----------------------|
| REVENUES                                         |                |                  |               |                       |
| Interest                                         | \$             |                  |               |                       |
| Total Revenues                                   | \$             |                  |               |                       |
| EXPENDITURES                                     |                |                  |               |                       |
| Capital Projects:                                |                |                  |               | 70 F/F                |
| Professiona Services                             |                |                  |               | 72,767                |
| Construction in Progress                         |                |                  |               | 25,000                |
| Issuance Costs                                   | \$<br>2,233    |                  | 2,233         | 2,233                 |
| Total Expenditures                               | \$<br>2,233    |                  | 2,233         | 100,000               |
| Excess (Deficiency) Of Revenue                   |                |                  |               |                       |
| Over (Under) Expenditures                        | (2,233)        |                  | (2,233)       | (100,000)             |
| Other Financing Sources (Uses):                  |                |                  |               |                       |
| Bond Proceeds                                    | \$<br>100,000  |                  | 100,000       | 100,000               |
| Total Other Financing Sources(Uses)              | \$<br>100,000  |                  | 100,000       | 100,000               |
| Net Change In Fund Balances                      | \$<br>97,767   |                  | 97,767        |                       |
| Fund Balances - Beginning Fund Balances - Ending |                | 97,767<br>97,767 |               |                       |

# Webb County, Texas Justice of the Peace and the Constable South Laredo Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2002

|                                                  | <br>Prior<br>Years | Current<br>Year    | Total to Date | Project<br>Authorization |
|--------------------------------------------------|--------------------|--------------------|---------------|--------------------------|
| REVENUES                                         |                    |                    |               |                          |
| Interest                                         | \$                 |                    |               |                          |
| Total Revenues                                   | \$                 |                    |               |                          |
| EXPENDITURES                                     |                    |                    |               |                          |
| Capital Projects:                                |                    |                    |               |                          |
| Construction In Progress                         |                    |                    |               | 244,431                  |
| Issuance Costs                                   | \$<br>5,569        |                    | 5,569         | 5,569                    |
| Total Expenditures                               | \$<br>5,569        |                    | 5,569         | 250,000                  |
| Excess (Deficiency) Of Revenue                   |                    |                    |               |                          |
| Over (Under) Expenditures                        | (5,569)            |                    | (5,569)       | (250,000)                |
| Other Financing Sources (Uses):                  |                    |                    |               |                          |
| Bond Proceeds                                    | \$<br>250,000      |                    | 250,000       | 250,000                  |
| Total Other Financing Sources(Uses)              | \$<br>250,000      |                    | 250,000       | 250,000                  |
| Net Change In Fund Balances                      | \$<br>244,431      | =                  | 244,431       | _                        |
| Fund Balances - Beginning Fund Balances - Ending | \$                 | 244,431<br>244,431 |               |                          |

## Webb County, Texas Penitas West Community Center Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                     |            | Prior<br>Years | Current<br>Year | Total to Date | Project Authorization |
|-------------------------------------|------------|----------------|-----------------|---------------|-----------------------|
| REVENUES                            |            |                |                 |               |                       |
| Grant Revenue                       | \$         |                |                 |               |                       |
| Total Revenues                      | \$ <u></u> |                |                 |               |                       |
| DANDERLINES                         |            |                |                 |               |                       |
| EXPENDITURES                        |            |                |                 |               |                       |
| Capital Projects:                   | \$         |                | 279             | 279           | 146,655               |
| Construction In Progress            | , <b>)</b> | 2 245          | 219             | 3,345         | 3,345                 |
| Issuance Costs                      |            | 3,345          | 270             |               | 150,000               |
| Total Expenditures                  | \$         | 3,345          | 279             | 3,624         | 130,000               |
| Excess (Deficiency) Of Revenue      |            |                |                 |               |                       |
| Over (Under) Expenditures           |            | (3,345)        | (279)           | (3,624)       | (150,000)             |
| Other Financing Sources (Uses):     |            |                |                 |               |                       |
| Bond Proceeds                       | \$         | 150,000        |                 | 150,000       | 150,000               |
| Total Other Financing Sources(Uses) | \$         | 150,000        |                 | 150,000       | 150,000               |
| Net Change In Fund Balances         | \$         | 146,655        | (279)           | 146,376       | -                     |
| Fund Balances - Beginning           |            |                | 146,655         |               |                       |
| Fund Balances - Ending              |            | \$             | 146,376         |               |                       |

## Webb County, Texas Quad City Community Center Mirando

### Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                                  | Prior<br>Years | Current<br>Year    | Total to Date | Project Authorization |
|--------------------------------------------------|----------------|--------------------|---------------|-----------------------|
|                                                  |                |                    |               |                       |
| REVENUES                                         |                |                    |               |                       |
| Grant Revenue                                    | \$             |                    |               |                       |
| Total Revenues                                   | \$<br>         |                    |               |                       |
| EXPENDITURES                                     |                |                    |               |                       |
| Capital Projects:                                |                |                    |               |                       |
| Construction In Progress                         | \$             | 6,279              | 6,279         | 136,875               |
| Issuance Costs                                   | 3,125          |                    | 3,125         | 3,125                 |
| Total Expenditures                               | \$<br>3,125    | 6,279              | 9,404         | 140,000               |
| Excess (Deficiency) Of Revenue                   |                |                    |               |                       |
| Over (Under) Expenditures                        | (3,125)        | (6,279)            | (9,404)       | (140,000)             |
| Other Financing Sources (Uses):                  |                |                    |               |                       |
| Bond Proceeds                                    | \$<br>140,000  |                    | 140,000_      | 140,000               |
| Total Other Financing Sources(Uses)              | \$<br>140,000  |                    | 140,000       | 140,000               |
| Net Chanage In Fund Balances                     | \$<br>136,875  | (6,279)            | 130,596       | _                     |
| Fund Balances - Beginning Fund Balances - Ending | \$             | 136,875<br>130,596 |               |                       |

## Webb County, Texas Bruni Community Center Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                                  | Prior<br>Years | Current<br>Year | Total to Date | Project Authorization |
|--------------------------------------------------|----------------|-----------------|---------------|-----------------------|
| REVENUES                                         |                |                 |               |                       |
| Grant Revenue                                    | \$             |                 |               |                       |
| Total Revenues                                   | \$             |                 |               |                       |
| EXPENDITURES                                     |                |                 |               |                       |
| Capital Projects:                                |                |                 |               |                       |
| Construction In Progress                         | \$             | 68,438          | 68,438        | 68,438                |
| Issuance Costs                                   | 1,562          |                 | 1,562         | 1,562                 |
| Total Expenditures                               | \$1,562        | 68,438          | 70,000        | 70,000                |
| Excess (Deficiency) Of Revenue                   |                |                 |               |                       |
| Over (Under) Expenditures                        | (1,562)        | (68,438)        | (70,000)      | (70,000)              |
| Other Financing Sources (Uses):                  |                |                 |               |                       |
| Bond Proceeds                                    | \$ 70,000      |                 | 70,000        | 70,000                |
| Total Other Financing Sources(Uses)              | \$ 70,000      |                 | 70,000        | 70,000                |
| Net Change In Fund Balances                      | \$ 68,438      | (68,438)        |               |                       |
| Fund Balances - Beginning Fund Balances - Ending |                | \$              |               |                       |

# Webb County, Texas El Cenizo/Rio Bravo Community Centers Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                                  | Prior<br>Years | Current<br>Year    | Total to Date | Project Authorization |
|--------------------------------------------------|----------------|--------------------|---------------|-----------------------|
| REVENUES                                         |                |                    |               |                       |
| Interest                                         | \$             | <u> </u>           |               |                       |
| Total Revenues                                   | \$             |                    |               |                       |
| EXPENDITURES                                     |                |                    |               |                       |
| Capital Projects:                                |                |                    |               |                       |
| Professional Services                            |                |                    |               | 30,000                |
| Construction in Progress                         |                |                    |               | 263,310               |
| Issuance Costs                                   | \$<br>6,690    |                    | 6,690         | 6,690                 |
| Total Expenditures                               | \$<br>6,690    | -                  | 6,690         | 300,000               |
| Excess (Deficiency) Of Revenue                   |                |                    |               |                       |
| Over (Under) Expenditures                        | (6,690)        |                    | (6,690)       | (300,000)             |
| Other Financing Sources (Uses):                  |                |                    |               |                       |
| Bond Proceeds                                    | \$<br>300,000  |                    | 300,000       | 300,000               |
| Total Other Financing Sources(Uses)              | \$<br>300,000  |                    | 300,000       | 300,000               |
| Net Change In Fund Balances                      | \$<br>293,310  |                    | 293,310       |                       |
| Fund Balances - Beginning Fund Balances - Ending | \$             | 293,310<br>293,310 |               |                       |

# Webb County, Texas Cuatro Vientos Rd. /Loop/Bridge #5 Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                                  | <br>Prior<br>Years | Current<br>Year                          | Total to Date | Project<br>Authorization |
|--------------------------------------------------|--------------------|------------------------------------------|---------------|--------------------------|
| REVENUES                                         |                    |                                          |               |                          |
| Interest                                         | \$                 |                                          |               |                          |
| Total Revenues                                   | \$                 |                                          |               |                          |
| EXPENDITURES                                     |                    |                                          |               |                          |
| Capital Projects:                                |                    |                                          |               |                          |
| Professional Services                            | \$                 | 64,730                                   | 64,730        | 136,875                  |
| Issuance Costs                                   | <br>3,125          |                                          | 3,125         | 3,125                    |
| Total Expenditures                               | \$<br>3,125        | 64,730                                   | 67,854        | 140,000                  |
| Excess (Deficiency) Of Revenue                   |                    |                                          |               |                          |
| Over (Under) Expenditures                        | (3,125)            | (64,730)                                 | (67,854)      | (140,000)                |
| Other Financing Sources (Uses):                  |                    |                                          |               |                          |
| Bond Proceeds                                    | \$<br>140,000      | en e | 140,000       | 140,000                  |
| Total Other Financing Sources(Uses)              | \$<br>140,000      |                                          | 140,000       | 140,000                  |
| Net Change In Fund Balances                      | \$<br>136,875      | (64,730)                                 | 72,146        | -                        |
| Fund Balances - Beginning Fund Balances - Ending | \$                 | 136,875<br>72,145                        |               |                          |

## Webb County, Texas Park Development Series 2002 Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                                  | :  | Prior<br>Years | Current<br>Year    | Total to Date | Project<br>Authorization |
|--------------------------------------------------|----|----------------|--------------------|---------------|--------------------------|
| REVENUES                                         |    |                |                    |               |                          |
|                                                  | \$ |                |                    |               |                          |
| Interest Total Revenues                          | \$ |                |                    |               |                          |
| EXPENDITURES                                     |    |                |                    |               |                          |
| Capital Projects:                                |    |                |                    |               |                          |
| Park Development PCT 1                           |    |                |                    |               | 248,097                  |
| Park Development PCT 2                           |    |                |                    |               | 248,097                  |
| Park Development PCT 3                           |    |                |                    |               | 248,097                  |
| Park Development PCT 4                           |    |                |                    |               | 248,098                  |
| Issuance Costs                                   | \$ | 22,611         |                    | 22,611        | 22,611                   |
| Total Expenditures                               | \$ | 22,611         | -                  | 22,611        | 1,015,000                |
| Excess (Deficiency) Of Revenue                   |    |                |                    |               |                          |
| Over (Under) Expenditures                        |    | (22,611)       |                    | (22,611)      | (1,015,000)              |
| Other Financing Sources (Uses):                  |    |                |                    |               |                          |
| Bond Proceeds                                    | \$ | 1,015,000      |                    | 1,015,000     | 1,015,000                |
| Total Other Financing Sources(Uses)              | \$ | 1,015,000      |                    | 1,015,000     | 1,015,000                |
| Net Change In Fund Balances                      | \$ | 992,389        |                    | 992,389       |                          |
| Fund Balances - Beginning Fund Balances - Ending |    | •              | 992,389<br>992,389 |               |                          |

## Webb County, Texas Capital Outlay Series 2002 Schedule of Revenues, Expenditures and Changes

### Schedule of Revenues, Expenditures and Changes in Fund Balance From Inception and for the Year Ended September 30, 2003

|                                                               | <br>Prior<br>Years | Current<br>Year    | Total to  Date | Project<br>Authorization |
|---------------------------------------------------------------|--------------------|--------------------|----------------|--------------------------|
| REVENUES                                                      |                    |                    |                |                          |
| Interest                                                      | \$                 |                    |                |                          |
| Total Revenues                                                | \$                 |                    |                |                          |
| EXPENDITURES                                                  |                    |                    |                |                          |
| General Government:                                           |                    |                    |                |                          |
| Minor Aparatus & Tools                                        | \$                 | 13,504             | 13,504         | 13,504                   |
| Community & Economic Development:                             |                    |                    |                |                          |
| Minor Aparatus & Tools                                        |                    | 34,970             | 34,970         | 34,970                   |
| Public Safety:                                                |                    |                    |                |                          |
| Minor Aparatus & Tools                                        |                    | 9,488              | 9,488          | 9,488                    |
| Justice System:                                               |                    |                    |                |                          |
| Minor Aparatus & Tools                                        |                    | 140,526            | 140,526        | 140,526                  |
| Corrections & Rechabilitation:                                |                    |                    |                |                          |
| Minor Aparatus & tools                                        |                    |                    |                |                          |
| Health And Human Services                                     |                    |                    |                |                          |
| Minor Aparatus & Tools                                        |                    |                    |                |                          |
| Capital Projects:                                             |                    |                    |                |                          |
| Capital Outlay                                                |                    | 268,130            | 268,130        | 485,908                  |
| Issuance Costs                                                | 15,604             |                    | 15,604         | 15,604                   |
| Total Expenditures                                            | \$<br>15,604       | 466,618            | 482,222        | 700,000                  |
|                                                               |                    |                    |                |                          |
| Excess (Deficiency) Of Revenue                                | (15 (04)           | (466,618)          | (482,222)      | (700,000)                |
| Over (Under) Expenditures                                     | (15,604)           | (400,018)          | (402,222)      | (700,000)                |
| Other Financing Sources (Uses):                               |                    |                    |                |                          |
| Bond Proceeds                                                 | \$<br>700,000      |                    | 700,000        | 700,000                  |
| Total Other Financing Sources(Uses)                           | \$<br>700,000      |                    | 700,000        | 700,000                  |
| Net Change In Fund Balances                                   | \$<br>684,396      | (466,618)          | 217,778        | _                        |
| Fund Balances - Beginning, Restated<br>Fund Balances - Ending | \$                 | 684,396<br>217,778 |                |                          |

Texas Department of Housing and Community Affairs - Contract Number 720889 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual From Inception and for the Year Ended September 30, 2003

> Contract #720889 Grant Period 4/19/00 - 4/18/04

|                                 |      | Prior   | Current | Total to | Project       |
|---------------------------------|------|---------|---------|----------|---------------|
|                                 |      | Years   | Year    | Date     | Authorization |
| REVENUES                        |      |         |         |          |               |
| Intergovernmental               | \$_  | 228,170 | 410,619 | 638,789  | 662,343       |
| Total Revenues                  | \$ _ | 228,170 | 410,619 | 638,789  | 662,343       |
| EXPENDITURES                    |      |         |         |          |               |
| Current:                        |      |         |         |          |               |
| Capital Projects:               |      |         |         |          |               |
| Water Facilities                | \$   | 153,824 | 153,306 | 307,130  | 325,111       |
| Solid Waste Disposal Facilities |      |         |         |          |               |
| Neighborhood Facilities/        |      |         |         |          |               |
| Community Centers               |      | 1,000   | 250,926 | 251,926  | 251,920       |
| Rehabilitation Of Private       |      |         |         |          |               |
| Properties (Water Service)      |      |         |         |          |               |
| Engineering And Architectural   |      |         |         |          |               |
| Services                        |      | 44,495  | 6,375   | 50,870   | 55,300        |
| General Administration          | -    | 28,851  | 12      | 28,863   | 30,000        |
| Total Expenditures              | \$   | 228,170 | 410,619 | 638,789  | 662,343       |
| Excess (Deficiency) Of Revenues |      |         |         |          |               |
| Over (Under) Expenditures       | \$ _ |         |         |          |               |
| T 1D1 D                         |      |         |         |          |               |
| Fund Balances - Beginning       |      | -<br>-  |         |          |               |
| Fund Balances - Ending          |      | \$ _    |         |          |               |

Texas Department of Housing and Community Affairs - Contract Number 721105
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2003

|                                          | Contract #721105 Grant Period 5/08/01 - 5/07/03 |         |         |          |               |  |  |
|------------------------------------------|-------------------------------------------------|---------|---------|----------|---------------|--|--|
|                                          |                                                 |         |         |          |               |  |  |
|                                          |                                                 | Prior   | Current | Total to | Project       |  |  |
|                                          |                                                 | Years   | Year    | Date     | Authorization |  |  |
| REVENUES                                 |                                                 |         |         |          |               |  |  |
| Intergovernmental                        | \$                                              | 442,261 | 57,739  | 500,000  | 500,000       |  |  |
| Revenue In Kind                          |                                                 |         | 20,000  | 20,000   | 20,000        |  |  |
| Total Revenues                           | \$                                              | 442,261 | 77,739  | 520,000  | 520,000       |  |  |
|                                          |                                                 |         |         |          |               |  |  |
| EXPENDITURES                             |                                                 |         |         |          |               |  |  |
| Current:                                 |                                                 |         |         |          |               |  |  |
| Capital Projects:                        |                                                 |         |         |          | 100 550       |  |  |
| Street Easement Acquisition              | \$                                              | 368,857 | 51,693  | 420,550  | 420,550       |  |  |
| General Administration                   |                                                 | 73,404  | 6,046   | 79,450   | 79,450        |  |  |
| Expenditures In Kind                     | _                                               |         | 20,000  | 20,000   | 20,000        |  |  |
| Total Expenditures                       | \$                                              | 442,261 | 77,739  | 520,000  | 520,000       |  |  |
| en e |                                                 |         |         |          |               |  |  |
| Excess (Deficiency) Of Revenues          |                                                 |         |         |          |               |  |  |
| Over (Under) Expenditures                | \$                                              |         |         |          |               |  |  |
|                                          |                                                 |         |         |          |               |  |  |
| Fund Balances - Beginning                |                                                 |         |         |          |               |  |  |
| Fund Balances - Ending                   |                                                 | \$      |         |          |               |  |  |

Texas Department of Housing and Community Affairs - Contract Number 721859
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2003

### Contract #721859 Grant Period 5/08/01 - 10/31/03

|                                 |                                       | Prior    | Current | Total to | Project       |
|---------------------------------|---------------------------------------|----------|---------|----------|---------------|
|                                 | <u> </u>                              | Years    | Year    | Date     | Authorization |
| REVENUES                        | · · · · · · · · · · · · · · · · · · · |          |         |          |               |
| Intergovernmental               | \$                                    | 90,987   | 524,945 | 615,932  | 800,000       |
| Revenue In Kind                 | <u></u>                               |          | 45,000  | 45,000   | 45,000        |
| Total Revenues                  | \$ =                                  | 90,987   | 569,945 | 660,932  | 845,000       |
| EXPENDITURES                    |                                       |          |         |          |               |
| Current:                        |                                       |          |         |          |               |
| Capital Projects:               |                                       |          |         |          |               |
| Water Facilities                | \$                                    |          | 311,238 | 311,238  | 353,053       |
| Neighborhood Facilities/        |                                       |          |         |          |               |
| Community Centers               |                                       |          | 152,056 | 152,056  | 249,903       |
| Parks, Playgrounds, and Other   |                                       |          |         |          |               |
| Recreational Facilities         |                                       |          | 3,649   | 3,649    | 19,824        |
| Engineering and Architectural   |                                       |          |         |          |               |
| Services                        |                                       | 67,855   | 11,518  | 79,373   | 87,220        |
| General Administration          |                                       | 23,132   | 46,484  | 69,616   | 90,000        |
| Expenditures In Kind            |                                       | <u> </u> | 45,000  | 45,000   | 45,000        |
| Total Expenditures              | \$_                                   | 90,987   | 569,945 | 660,932  | 845,000       |
| Excess (Deficiency) Of Revenues |                                       |          |         |          |               |
| Over (Under) Expenditures       | \$ _                                  |          |         |          |               |
| Fund Balances - Beginning       |                                       |          |         |          |               |
| Fund Balances - Ending          |                                       | \$       |         |          |               |

Texas Department of Housing and Community Affairs - Contract Number 721175
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2003

Contract #721175

|                                      |            |                                | Continuo |          |               |  |  |  |
|--------------------------------------|------------|--------------------------------|----------|----------|---------------|--|--|--|
|                                      | <u>:</u>   | Grant Period 7/05/02 - 7/04/04 |          |          |               |  |  |  |
|                                      |            |                                |          |          |               |  |  |  |
|                                      |            |                                |          |          |               |  |  |  |
|                                      | : <b>F</b> | Prior                          | Current  | Total to | Project       |  |  |  |
|                                      | Y          | ears                           | Year     | Date     | Authorization |  |  |  |
| REVENUES                             |            |                                |          |          |               |  |  |  |
| Intergovernmental                    | \$         |                                | 10,341   | 10,341   | 300,000       |  |  |  |
| Total Revenues                       | \$         |                                | 10,341   | 10,341   | 300,000       |  |  |  |
|                                      |            |                                |          |          |               |  |  |  |
| EXPENDITURES                         |            |                                |          |          |               |  |  |  |
| Current:                             |            |                                |          |          |               |  |  |  |
| Capital Projects:                    |            |                                |          |          |               |  |  |  |
| Rehabilitation of Private Properties | \$         |                                |          |          | 62,000        |  |  |  |
| (Water Service)                      |            |                                |          |          | 63,000        |  |  |  |
| Rehabilitation of Private Properties |            |                                |          |          |               |  |  |  |
| (Sewer Service)                      |            |                                |          |          | 173,400       |  |  |  |
| Engineering and Architectural        |            |                                |          |          |               |  |  |  |
| Services                             |            |                                |          |          | 38,600        |  |  |  |
| General Administration               |            |                                | 10,341   | 10,341   | 25,000        |  |  |  |
| Total Expenditures                   | \$         |                                | 10,341   | 10,341   | 300,000       |  |  |  |
| Excess (Deficiency) Of Revenues      |            |                                |          |          |               |  |  |  |
| Over (Under) Expenditures            | \$         |                                |          |          |               |  |  |  |
| Over (Onder) Expenditures            |            |                                |          |          |               |  |  |  |
| Fund Balances - Beginning            |            |                                | -        |          |               |  |  |  |
| Fund Balances - Ending               |            | \$                             | -        |          |               |  |  |  |

United States Department of Agriculture Rural Utilities Service - Project Number 3080-02 Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual From Inception and for the Year Ended September 30, 2003

|                                                |      | Project #3080-02 |                 |               |                       |  |  |  |
|------------------------------------------------|------|------------------|-----------------|---------------|-----------------------|--|--|--|
|                                                |      |                  |                 |               |                       |  |  |  |
|                                                |      | Prior<br>Years   | Current<br>Year | Total to Date | Project Authorization |  |  |  |
| REVENUES                                       |      |                  |                 |               |                       |  |  |  |
| Intergovernmental                              | \$   | 3,710,055        | 8,520           | 3,718,575     | 3,919,521             |  |  |  |
| Interest                                       |      |                  | 430             | 430           | 430                   |  |  |  |
| Total Revenues                                 | \$ _ | 3,710,055        | 8,950           | 3,719,005     | 3,919,951             |  |  |  |
| EXPENDITURES                                   |      |                  |                 |               |                       |  |  |  |
| Current:                                       |      |                  |                 |               |                       |  |  |  |
| Capital Projects:                              |      |                  |                 |               |                       |  |  |  |
| Engineering And Architectural Services         | \$   | 123,561          |                 | 123,561       | 182,300               |  |  |  |
| Capital Project-Waste Water Treatment Plant    |      | 1,454,147        | 8,520           | 1,462,667     | 1,462,667             |  |  |  |
| Capital Project- Waste Water Collection System |      | 2,132,347        |                 | 2,132,347     | 2,274,554             |  |  |  |
| Total Expenditures                             | \$   | 3,710,055        | 8,520           | 3,718,575     | 3,919,521             |  |  |  |
| Excess (Deficiency) Of Revenues                |      |                  |                 |               |                       |  |  |  |
| Over (Under) Expenditures                      | \$ _ |                  | 430             | 430           | 430                   |  |  |  |
| Fund Balances - Beginning                      |      |                  |                 |               |                       |  |  |  |
| Fund Balances - Ending                         |      | \$               | 430             |               |                       |  |  |  |

### Texas Water Development Board & U.S. Environmental Protection Agency Larga Vista Wastewater Improvements

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual From Inception and for the Year Ended September 30, 2003

#### Commitment #96-09 - TWDB Contract #G05500 Grant Period: 10/01/95 - 01/30/00

|                                         |             | Prior<br>Years | Current<br>Year | Total to Date | Project<br>Authorization                |
|-----------------------------------------|-------------|----------------|-----------------|---------------|-----------------------------------------|
|                                         |             |                |                 |               |                                         |
| REVENUES                                |             |                |                 |               |                                         |
| Intergovernmental                       | \$          | 797,546        | 123,289         | 920,835       | 1,570,120                               |
| Grant Matching                          |             | 391,204        |                 | 391,204       | 347,188                                 |
| Interest                                |             | 2              | 11              | 13            |                                         |
| In-Kind                                 |             | 25,000         |                 | 25,000        | 25,000                                  |
| Total Revenues                          | \$ =        | 1,213,752      | 123,300         | 1,337,052     | 1,942,308                               |
| EVDENDITUDES                            |             |                |                 |               |                                         |
| EXPENDITURES                            |             |                |                 |               |                                         |
| Current:                                |             |                |                 |               |                                         |
| Capital Projects: Professional Services | \$          | 228,376        |                 | 228,376       | 546,963                                 |
| In-Kind Expenditures                    | Ψ.          | 25,000         |                 | 25,000        | 25,000                                  |
| Capital Outlay                          |             | 972,927        | 123,289         | 1,096,216     | 1,370,345                               |
| Total Expenditures                      | \$ _        | 1,226,303      | 123,289         | 1,349,592     | 1,942,308                               |
| Excess (Deficiency) Of Revenues         |             |                |                 |               |                                         |
| Over (Under) Expenditures               |             | (12,551)       | 11              | (12,540)      |                                         |
| Other Financing Sources (Uses):         |             |                |                 |               |                                         |
| Operating Transfers In                  | \$          | 53,515         |                 | 53,515        |                                         |
| Operating Transfers Out                 | 47 <u>1</u> |                | (40,975)        | (40,975)      |                                         |
| Total Other Financing Sources (Uses)    | \$ _        | 53,515         | (40,975)        | 12,540        | *************************************** |
| Net Change in Fund Balances             | \$ =        | 40,964         | (40,964)        |               | · ·                                     |
| Fund Balances-Beginning                 |             |                | 40,964          |               |                                         |
| Fund Balances-Ending                    |             |                | \$              |               |                                         |

### **Texas Water Development Board - Contract GO11900**

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual From Inception and for the Year Ended September 30, 2003

#### TWDB Contract GO11900 GRANT PERIOD 7/14/99 - 12/30/05

|                                              |      | Prior<br>Years | Current<br>Year | Total to Date | Project<br>Authorization |
|----------------------------------------------|------|----------------|-----------------|---------------|--------------------------|
| REVENUES                                     |      |                |                 |               |                          |
| Intergovernmental                            | \$   | 244,750        | 61,816          | 306,566       | 4,308,400                |
| Total Revenues                               | \$ = | 244,750        | 61,816          | 306,566       | 4,308,400                |
|                                              |      |                |                 |               |                          |
| EXPENDITURES                                 |      |                |                 |               |                          |
| Capital Project:                             |      |                |                 |               |                          |
| Professional Services Administrative         | \$   | 243,237        | 61,816          | 305,053       | 763,562<br>34,500        |
| Other                                        |      | 1,513          |                 | 1,513         | 238,038                  |
| Capital Outlay                               |      |                |                 |               | 3,272,300                |
| Total Expenditures                           | \$ _ | 244,750        | 61,816          | 306,566       | 4,308,400                |
| Excess (Deficiency) Of Revenues              |      |                |                 |               |                          |
| Over (Under) Expenditures                    | \$ _ |                |                 |               |                          |
| Fund Balances-Beginning Fund Balances-Ending |      | \$             |                 |               |                          |

## Texas Water Development Board - Contract G11800 Rio Bravo-El Cenizo Water & Wastewater Project Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual From Inception and for the Year Ended September 30, 2003

TWDB Contract #G011800 Grant Period: 7/14/99 - 12/30/05

| Grant Period: //14/99 - 12/30/05   |                    |  |
|------------------------------------|--------------------|--|
|                                    | oject<br>orization |  |
|                                    |                    |  |
|                                    | 321,000            |  |
| \$ 3,346,502 24,206 3,370,708 15,3 | 321,000            |  |
|                                    |                    |  |
|                                    |                    |  |
|                                    | 00,475             |  |
| $oldsymbol{1}$                     | 00,000             |  |
| 2,253,700 2,253,700 3,1            | 30,025             |  |
|                                    | 343,500            |  |
| \$ 3,346,502 24,206 3,370,708 15,4 | 174,000            |  |
|                                    |                    |  |
| (15                                | 53,000)            |  |
|                                    |                    |  |
| $oxed{1}$                          | 53,000             |  |
|                                    | 53,000             |  |
| s                                  |                    |  |
| \$<br>\$                           |                    |  |

### NON-MAJOR GOVERNMENTAL FUNDS Debt Service Fund

### WEBB COUNTY, TEXAS DEBT SERVICE

This fund is used to account for the payment of principal and interest on general long-term debt. Financing is provided by ad valorem taxes and County's water utility enterprise fund.

# Webb County, Texas Debt Service Fund Balance Sheet Nonmajor Governmental Funds September 30, 2003

|                                |                                    | 2003            |
|--------------------------------|------------------------------------|-----------------|
|                                |                                    |                 |
| ASSETS                         |                                    |                 |
| Cash And Cash Equivalents      |                                    | \$<br>150,129   |
| Delinquent Taxes Receivable    |                                    | 1,458,811       |
| Less Allowance For Estimated U | ncollectible Taxes                 | (187,167)       |
| Net Taxes Receivable           |                                    | 1,271,644       |
| Prepaid Expenses               |                                    | 53,212          |
| Due from Other Funds           |                                    | 309,603         |
|                                | Total Assets                       | \$<br>1,784,588 |
|                                |                                    |                 |
|                                |                                    |                 |
| LIABILITIES AND FUND BALANCE   |                                    |                 |
|                                |                                    |                 |
| Current Liabilities:           |                                    |                 |
| Accounts Payable               |                                    | \$<br>2,404     |
| Deferred Revenue               |                                    | 1,205,791       |
| Due to Other Funds             |                                    | 297,767         |
|                                | Total Liabilities                  | \$<br>1,505,962 |
|                                |                                    |                 |
| Fund Balance                   |                                    |                 |
| Designated For Debt Service    |                                    | \$<br>577,819   |
| Unreserved                     |                                    | (299,193)       |
| Total Fund Balance             |                                    | \$<br>278,626   |
|                                | Total Liabilities And Fund Balance | \$<br>1,784,588 |

### Webb County, Texas Debt Service Fund

### Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget And Actual For the Year ended December 31, 2003 with Comparative Figures for Year Ended September 30, 2002

| REVENUES Property Taxes Refunds        | -<br>s<br>- | Budgeted Original 5,987,266 204,663 | Final 5,987,266 | Actual<br>Amounts | Final Budget-<br>Positive<br>(Negative) | Total<br>Prior Year as<br>of 9/30/2002 |
|----------------------------------------|-------------|-------------------------------------|-----------------|-------------------|-----------------------------------------|----------------------------------------|
| Property Taxes                         | · · ·       | 5,987,266<br>204,663                | 5,987,266       |                   | (Negative)                              | of 9/30/2002                           |
| Property Taxes                         | · · ·       | 204,663                             | , ,             |                   |                                         |                                        |
| •                                      | · · ·       | 204,663                             | , ,             |                   |                                         |                                        |
| •                                      | ¢ —         | •                                   |                 | 5,870,697         | (116,569)                               | 4,791,623                              |
|                                        | · •         |                                     | 204,663         | 47,195            | (157,468)                               |                                        |
| Investment Earnings                    | e —         | 30,000                              | 30,000          | 47,757            | 17,757                                  | 139,809                                |
| Total Revenues                         | Ψ           | 6,221,929                           | 6,221,929       | 5,965,649         | (256,280)                               | 4,931,432                              |
| EXPENDITURES                           |             |                                     |                 |                   |                                         |                                        |
| General Government:                    |             |                                     |                 |                   |                                         |                                        |
| Issuance Costs                         | \$          |                                     | 216,400         | 216,398           | 2                                       |                                        |
| Debt Service:                          |             |                                     |                 |                   |                                         |                                        |
| Certificates Of Obligation             |             | 3,351,149                           | 2,810,000       | 2,754,332         | 55,668                                  | 1,886,633                              |
| Notes On Equipment                     |             | 723,610                             | 674,060         | 491,455           | 182,605                                 | 330,355                                |
| Loan Payments                          |             | 127,812                             | 127,038         | 127,038           |                                         | 122,776                                |
| Interest And Fiscal Charges            |             | 2,622,436                           | 3,128,354       | 2,970,148         | 158,206                                 | 2,552,866                              |
| Payments to Escrow Agent               |             |                                     | 85,555          | 85,554            | <u> </u>                                |                                        |
| Total Expenditures                     | \$          | 6,825,007                           | 7,041,407       | 6,644,925         | 396,482                                 | 4,892,630                              |
| Excess (Deficiency) Of Revenue         |             |                                     |                 |                   |                                         |                                        |
| Over (Under) Expenditures              |             | (603,078)                           | (819,478)       | (679,276)         | 140,202                                 | 38,802                                 |
| OTHER FINANCING SOURCES (USES):        |             |                                     |                 |                   |                                         |                                        |
| Long-Term Debt Issued                  | \$          |                                     | 12,610,000      | 12,610,000        |                                         |                                        |
| Premium (Discount) On Bonds Issued     |             |                                     | 430,011         | 430,011           |                                         |                                        |
| Payments To Refunded Bond Escrow Agent |             |                                     | (12,823,711)    | (12,823,613)      | 98                                      |                                        |
| Transfers In                           |             | 116,000                             | 116,000         | 163,685           | 47,685                                  | 58,000                                 |
| Total Other Financing Sources (Uses)   | \$          | 116,000                             | 332,300         | 380,083           | 47,783                                  | 58,000                                 |
| Net Change In Fund Balances            | \$          | (487,078)                           | (487,178)       | (299,193)         | 187,985                                 | 96,802                                 |
| Fund Balances - Beginning              |             |                                     |                 | 577,819           |                                         | 481,017                                |
| Fund Balances - Ending                 |             |                                     | \$              | 278,626           |                                         | 577,819                                |



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### NON-MAJOR GOVERNMENTAL FUNDS Internal Service Funds

### WEBB COUNTY EMPLOYEES' HEALTH BENEFITS

An internal service fund used to account for Webb County Employee medical and dental premiums and payments.

### WORKER'S COMPENSATION RESERVE FUND

An internal service fund used to account for Webb County's self insurance of workmen's' compensation premiums and payments.

## Webb County, Texas Combining Statement of Net Assets Internal Service Funds September 30, 2003

|                                                 | Employee's |                                       | Worker's<br>Compensation |                       |            |              |
|-------------------------------------------------|------------|---------------------------------------|--------------------------|-----------------------|------------|--------------|
|                                                 | He         | <u>alth Benefit</u>                   |                          | Reserve               |            | <u>Total</u> |
| ASSETS                                          |            |                                       |                          |                       |            |              |
| Current assets:                                 |            |                                       |                          |                       |            |              |
| Cash and cash equivalents                       | \$         | 1,412,235                             | \$                       | 3,183,146             | \$         | 4,595,381    |
| Due from other funds                            |            | 688,657                               |                          | · · · · · · · · · · · |            | 688,657      |
| Other receivables                               |            | 280,959                               |                          | 84,847                | - <u> </u> | 365,806      |
| Total current assets                            |            | 2,381,851                             |                          | 3,267,993             |            | 5,649,844    |
| Non-current assets:                             | :          |                                       |                          |                       |            |              |
| Capital Assets:                                 |            |                                       |                          |                       |            |              |
| Equipment and Furniture                         |            | 60,128                                |                          | 23,940                |            | 84,068       |
| Less Accumulated depreciation                   |            | (30,301)                              |                          | (23,940)              |            | (54,241)     |
| Total non-current assets                        |            | 29,827                                |                          | _                     |            | 29,827       |
| Total assets                                    |            | 2,411,678                             | -                        | 3,267,993             |            | 5,679,671    |
| LIABILITIES                                     |            |                                       |                          |                       |            |              |
| Current Liabilities:                            |            |                                       |                          |                       |            |              |
| Accounts payable                                |            | 413,422                               |                          | 31,806                |            | 445,228      |
| Salaries payable                                |            | · · · · · · · · · · · · · · · · · · · |                          | 6,134                 |            | 6,134        |
| Due to other funds                              |            | 1,268,703                             |                          | 1,273,780             |            | 2,542,483    |
| Other Accrued expenses                          |            | 6,866                                 |                          | 29,869                |            | 36,735       |
| Compensated absences                            |            | · <u>-</u>                            |                          | 22,812                |            | 22,812       |
| Total current liabilities                       |            | 1,688,991                             |                          | 1,364,401             |            | 3,053,392    |
| Non-current liabilities:                        |            |                                       |                          |                       |            |              |
| Claims and judgments                            |            | 615,692                               |                          | 586,532               |            | 1,202,224    |
| Total non-current liabilities                   |            | 615,692                               |                          | 586,532               |            | 1,202,224    |
| Total liabilities                               |            | 2,304,683                             |                          | 1,950,933             |            | 4,255,616    |
| NET ASSETS                                      |            |                                       |                          |                       |            |              |
| Invested in capital assets, net of related debt |            | 29,827                                |                          | , -                   |            | 29,827       |
| Unrestricted                                    |            | 77,167                                |                          | 1,317,059             |            | 1,394,226    |
| Total net assets                                | \$         | 106,994                               | \$                       | 1,317,059             | \$         | 1,424,053    |

## Webb County, Texas Combining Statement of Revenues, Expenses and Changes in Fund Net Assets Internal Service Funds For the Year Ended September 30, 2003

| REVENUES                                         | Employee's Health<br>Benefit                                                                                    | Worker's<br>Compensation<br>Reserve | <u>Total</u> |  |
|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------|--|
| Charges for services                             | \$ 6,137,062                                                                                                    | ¢ 0.440.004                         |              |  |
| Total operating revenues                         | 6,137,062                                                                                                       | \$ 2,148,331                        | \$ 8,285,393 |  |
|                                                  | 0,137,002                                                                                                       | 2,148,331                           | 8,285,393    |  |
| OPERATING EXPENSES                               |                                                                                                                 |                                     |              |  |
| Personal services                                | in the second | 310,885                             | 310,885      |  |
| Contractual services                             | <u>-</u>                                                                                                        | 46,077                              | 46,077       |  |
| Other supplies and expenses                      | 169                                                                                                             | 6,851                               | 7.020        |  |
| Insurance claims and expenses                    | 6,071,281                                                                                                       | 361,542                             |              |  |
| Depreciation                                     | 11,105                                                                                                          | 865                                 | 6,432,823    |  |
| Total operating expenses                         | 6,082,555                                                                                                       | 726,220                             | 11,970       |  |
| Operating income (loss)                          | 54,507                                                                                                          |                                     | 6,808,775    |  |
|                                                  |                                                                                                                 | 1,422,111                           | 1,476,618    |  |
| NON-OPERATING REVENUES (EXPENSES)                |                                                                                                                 |                                     |              |  |
| Interest and investment revenue                  | 11,608                                                                                                          | 33,092                              | 44,700       |  |
| Total non-operating revenue (expenses)           | 11,608                                                                                                          | 33,092                              | 44,700       |  |
| Income (loss) before contributions and transfers | 66,115                                                                                                          | 1,455,203                           |              |  |
| Capital contributions                            | 33,                                                                                                             | 1,433,203                           | 1,521,318    |  |
| Transfers in                                     |                                                                                                                 |                                     |              |  |
| Transfers out                                    |                                                                                                                 | (650,000)                           | (250,000)    |  |
| Change in net assets                             | 66,115                                                                                                          |                                     | (650,000)    |  |
| Total net assets - beginning                     | 40,879                                                                                                          | 805,203                             | 871,318      |  |
| Total net assets - ending                        | \$ 106,994                                                                                                      | \$ 1.317.059                        | 552,735      |  |
|                                                  | 100,994                                                                                                         | \$ 1,317,059                        | \$ 1,424,053 |  |

## Webb County Employees' Health Benefits Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis) and Changes in Net Assets

### Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

| OPERATING REVENUES:         Original of Final Part of Prior Year (Negative As OF)30002         Actual Basis (Negative As OF)30002         Basis (Negative As OF)30002         Prior Year (Negative As OF)30002           Charges For Services         \$ 5,928,936         \$ 5,029,088         \$ 5,029,088         (899,848)         4,326,204           Charges For Services-Employees         793,753         793,753         1,107,974         1,107,974         314,221         727,342           Total Operating Revenues \$ 6,722,689         6,722,689         6,137,062         6,137,062         (585,627)         5,053,545           OPERATING EXPENSES:           OPERATING For Spilors of March And                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Budgete      | ed Amounts |           | Actual    | Variance with Final Budget | Total          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|-----------|-----------|----------------------------|----------------|
| Charges For Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Original     | Final      |           | _         |                            |                |
| Charges For Services-Employees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | OPERATING REVENUES:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |              |            |           |           | (riegative)                | 113 01 7/30/02 |
| Charges For Services-Employees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Charges For Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ 5,928,936 | 5,928,936  | 5,029,088 | 5,029,088 | (899,848)                  | 4.326.204      |
| Total Operating Revenues \$ 6,722,689   6,722,689   6,137,062   6,137,062   5,053,545                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Charges For Services-Employees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 793,753      | 793,753    | 1,107,974 |           | • , ,                      |                |
| Office Supplies         169         169         169         169         225           Bluc Cross/Blue Shield Ad         877,622         894,863         890,159         800,159         4,704         756,866           Cafeteria Plan Sec 125 Ad         20,000         20,000         14,785         14,785         5,216         12,581           Cobra Administration Fees         5,000         5,000         450         450         4,550         1,950           Basic Life Insurance         60,000         60,001         60,031         60,031         469         56,419           Depreciation         12,250         12,250         12,266         12,266         234         13,085           Health Fair Month         12,500         12,500         12,282         218         11,987           Condolences         90         90         90         20         269           Claims Paid         4,303,983         4,028,800         4,028,800         275,183         2,967,282           Claims Paid-Dental         298,420         412,420         397,709         397,709         14,711         247,755           Claims Paid-Dental         298,420         4232,664         54,508         54,508         40,7470         46                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Total Operating Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ 6,722,689 | 6,722,689  | 6,137,062 |           |                            |                |
| Blue Cross/Blue Shield Ad   877,622   894,863   890,159   890,159   4,704   756,866   Cafeteria Plan Sec 125 Ad   20,000   20,000   14,785   14,785   5,216   12,581   1,950   12,500   14,785   14,785   5,216   12,581   1,950   12,500   14,785   14,785   14,785   14,785   14,785   14,785   14,785   14,785   14,785   14,500   1,950   14,785   14,785   14,785   14,785   14,785   14,500   1,950   14,785   14,785   14,785   14,785   14,500   1,950   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,000   14,785   14,000   14,000   14,000   14,000   14,000   14,000   14,000   14,000   14,000   14,000   14,000   14 | OPERATING EXPENSES:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |              |            |           |           |                            |                |
| Blue Cross/Blue Shield Ad   877,622   894,863   890,159   890,159   4,704   756,866   Cafeteria Plan Sec 125 Ad   20,000   20,000   14,785   14,785   5,216   12,581   1,950   12,500   14,785   14,785   5,216   12,581   1,950   12,500   14,785   14,785   14,785   14,785   14,785   14,785   14,785   14,785   14,785   14,500   1,950   14,785   14,785   14,785   14,785   14,785   14,500   1,950   14,785   14,785   14,785   14,785   14,500   1,950   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,785   14,000   14,000   14,785   14,000   14,000   14,000   14,000   14,000   14,000   14,000   14,000   14,000   14,000   14,000   14 | Office Supplies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              | 169        | 169       | 169       |                            | 225            |
| Cafeteria Plan Sec 125 Ad         20,000         20,000         14,785         14,785         5,216         12,881           Cobra Administration Fees         5,000         5,000         450         450         4,550         1,950           Basic Life Insurance         60,000         60,500         60,031         60,031         469         56,419           Depreciation         11,105         11,105         (11,105)         (11,105)         6,403           Health Education Program         12,500         12,500         12,266         12,266         234         13,085           Health Fair Month         12,500         12,500         12,262         12,282         218         11,985           Condolences         90         90         90         269           Claims Paid         4,303,983         4,303,983         4,028,800         275,183         2,967,282           Claims Paid-Dental         298,420         412,420         397,709         397,709         114,711         247,755           Claims Paid-Prescriptions         90,000         768,000         654,709         654,709         113,291         599,971           Total Operating Expenses         6,490,025         6,082,555         6,082,555         40,74,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 877.622      |            |           |           | 4 704                      |                |
| Cobra Administration Fees   5,000   5,000   450   450   4,550   1,950                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ,            | ,          |           |           |                            |                |
| Basic Life Insurance         60,000         60,500         60,031         60,031         469         56,419           Depreciation         60,000         11,105         11,105         (11,105)         6,430           Health Education Program         12,500         12,500         12,266         12,266         234         13,085           Health Fair Month         12,500         12,500         12,282         12,822         218         11,987           Condolences         90         90         90         90         90         269           Claims Paid         4,303,983         4,303,983         4,028,800         4,028,800         275,183         2,967,282           Claims Paid-Dental         298,420         412,420         397,709         397,709         14,711         247,755           Claims Paid-Prescriptions         900,000         768,000         654,709         654,709         113,291         599,971           Total Operating Expenses         5,6490,025         6,802,555         6,082,555         407,470         4675,007           Operating Income (Loss)         232,664         232,664         54,508         54,508         11,608         11,608         11,608         11,608         11,608         11,608                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Cobra Administration Fees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | . ,          | ,          |           |           |                            |                |
| Depreciation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Basic Life Insurance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |              |            |           |           |                            |                |
| Health Education Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Depreciation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |              | 00,000     |           | ,         |                            | ,              |
| Health Fair Month                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 12.500       | 12.500     |           |           |                            |                |
| Condolences                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |            |           |           |                            |                |
| Claims Paid                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | . =,500      | •          |           |           | 210                        |                |
| Claims Paid-Dental   298,420   412,420   397,709   397,709   14,711   247,755                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 4 303 983    | -          |           |           | 275 183                    |                |
| Claims Paid-Prescriptions   900,000   768,000   654,709   654,709   113,291   599,971                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Claims Paid-Dental                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | , ,          |            |           |           |                            |                |
| Total Operating Expenses \$ 6,490,025   6,490,025   6,082,555   407,470   4,675,007   Operating Income (Loss)   232,664   232,664   54,508   54,508   (178,156)   378,538    NON-OPERATING REVENUES Interest                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Claims Paid-Prescriptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |           | •         |                            |                |
| NON-OPERATING REVENUES   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11, |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |            |           |           |                            |                |
| Interest   11,608   11,608   11,608   19,289   11,608   11,608   19,289   11,608   11,608   11,608   19,289   11,608   11,608   11,608   11,608   19,289   11,608   11,608   11,608   11,608   19,289   11,608   11,608   11,608   11,608   19,289   11,608   11,608   11,608   11,608   19,289   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   | Operating Income (Loss)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 232,664      | 232,664    | 54,508    | 54,508    | (178,156)                  | 378,538        |
| Total Non-Operating Revenues   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608   11,608 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |            |           |           |                            |                |
| OPERATING INCOME BEFORE OPERATING TRANSFERS         232,664         232,664         66,115         66,115         (166,549)         397,827           Change in net assets         \$ 232,664         232,664         66,115         66,115         (166,549)         929,349           Add Depreciation on fixed assets acquired through capital projects grants that reduces contributed capital         11,052         11,052         6,285           Income(Loss)         \$ 232,664         232,664         77,167         77,167         (166,549)         935,634           Total net assets - beginning         (935,634)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |            | 11,608    | 11,608    | 11,608                     | 19,289         |
| OPERATING TRANSFERS         232,664         232,664         66,115         66,115         (166,549)         397,827           Change in net assets         \$ 232,664         232,664         66,115         66,115         (166,549)         929,349           Add Depreciation on fixed assets acquired through capital projects grants that reduces contributed capital         11,052         11,052         6,285           Income(Loss)         \$ 232,664         232,664         77,167         77,167         (166,549)         935,634           Total net assets - beginning         (935,634)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Total Non-Operating Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$           |            | 11,608    | 11,608    | 11,608                     |                |
| Change in net assets \$ 232,664 232,664 66,115 66,115 (166,549) 929,349  Add Depreciation on fixed assets acquired through capital projects grants that reduces contributed capital 11,052 11,052 6,285  Income(Loss) \$ 232,664 232,664 77,167 77,167 (166,549) 935,634  Total net assets - beginning (935,634)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |            |           |           |                            |                |
| Add Depreciation on fixed assets acquired through capital projects grants that reduces contributed capital  Income(Loss)  \$\frac{232,664}{232,664} \frac{232,664}{77,167} \frac{77,167}{77,167} \frac{(166,549)}{(166,549)} \frac{935,634}{935,634}  Total net assets - beginning                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | OPERATING TRANSFERS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 232,664      | 232,664    | 66,115    | 66,115    | (166,549)                  | 397,827        |
| acquired through capital projects grants that reduces contributed capital   11,052   11,052   6,285                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Change in net assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ 232,664   | 232,664    | 66,115    | 66,115    | (166,549)                  | 929,349        |
| acquired through capital projects grants that reduces contributed capital 11,052 11,052 6,285  Income(Loss) \$ 232,664 232,664 77,167 77,167 (166,549) 935,634  Total net assets - beginning (935,634)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Add Depreciation on fixed assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |            |           |           |                            |                |
| Income(Loss) \$ 232,664 232,664 77,167 77,167 (166,549) 935,634  Total net assets - beginning (935,634)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | and the control of th | ts           |            |           |           |                            |                |
| Total net assets - beginning (935,634)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | that reduces contributed capital                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | -            | -          | 11,052    | 11,052    |                            | 6,285          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Income(Loss)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$           | 232,664    | 77,167    | 77,167    | (166,549)                  | 935,634        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Total net assets - beginning                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |              |            |           |           |                            | (935.634)      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Total net assets - ending                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |              | \$         | 77,167    |           |                            |                |

# Webb County, Texas Webb County Worker's Compensation Reserve Fund Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis) and Changes in Net Assets

Year Ended September 30, 2003 with Comparative Figures for Year Ended September 30, 2002

|                                       |                                                                                                                               | Actual                                                                                                                                                                                                                                                                                                                                        | Actual<br>Budget                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Variance with Final Budget Positive                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Total<br>Prior Year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Original                              | Final                                                                                                                         | Amounts                                                                                                                                                                                                                                                                                                                                       | Basis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | (Negative)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | As Of 9/30/02                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1 946 281                             | 1 946 281                                                                                                                     | 2 148 331                                                                                                                                                                                                                                                                                                                                     | 2 148 331                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 202 050                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2,005,083                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 1,946,281                             | 1,946,281                                                                                                                     | 2,148,331                                                                                                                                                                                                                                                                                                                                     | 2,148,331                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 202,050                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2,005,083                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                       |                                                                                                                               |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 314,989                               | 314,989                                                                                                                       | 310,885                                                                                                                                                                                                                                                                                                                                       | 310,885                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 4,104                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 253,046                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| · · · · · · · · · · · · · · · · · · · | · · ·                                                                                                                         |                                                                                                                                                                                                                                                                                                                                               | · ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 28,753                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                       | *                                                                                                                             |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3,109                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|                                       | •                                                                                                                             | . *                                                                                                                                                                                                                                                                                                                                           | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 89,699                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                       |                                                                                                                               |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 18,808                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| •                                     | •                                                                                                                             | *                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 40,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                       | 2,,222                                                                                                                        |                                                                                                                                                                                                                                                                                                                                               | *                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3,461                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 572,000                               | 422,000                                                                                                                       | 316,298                                                                                                                                                                                                                                                                                                                                       | 316,298                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 105,702                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 601,534                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 1,104,789                             | 954,789                                                                                                                       | 726,220                                                                                                                                                                                                                                                                                                                                       | 726,220                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 228,569                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1,038,416                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 841,492                               | 991,492                                                                                                                       | 1,422,111                                                                                                                                                                                                                                                                                                                                     | 1,422,111                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 430,619                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 966,667                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                       |                                                                                                                               |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 20,000                                | 20,000                                                                                                                        | 33,092                                                                                                                                                                                                                                                                                                                                        | 33,092                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 13,092                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 25,928                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 20,000                                | 20,000                                                                                                                        | 33,092                                                                                                                                                                                                                                                                                                                                        | 33,092                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 13,092                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 25,928                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                       |                                                                                                                               |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 861,492                               | 1,011,492                                                                                                                     | 1,455,203                                                                                                                                                                                                                                                                                                                                     | 1,455,203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 443,711                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 992,595                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                       |                                                                                                                               |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                       | 150,000                                                                                                                       | 150,000                                                                                                                                                                                                                                                                                                                                       | 150,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 531,523                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 500,000                               | 500,000                                                                                                                       | 500,000                                                                                                                                                                                                                                                                                                                                       | 500,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 361,492                               | 361,492                                                                                                                       | 805,203                                                                                                                                                                                                                                                                                                                                       | 805,203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 443,711                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 461,072                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                       |                                                                                                                               | 511,856                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 50,783                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                       |                                                                                                                               | 1,317,059                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 511,856                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                       | Original  1,946,281  1,946,281  314,989  40,000  10,000  75,000  35,000  572,000  1,104,789  841,492  20,000  20,000  861,492 | 1,946,281     1,946,281       1,946,281     1,946,281       314,989     314,989       40,000     40,000       10,000     75,000       35,000     35,000       572,000     422,000       1,104,789     954,789       841,492     991,492       20,000     20,000       20,000     20,000       861,492     1,011,492       500,000     500,000 | Original         Final         Actual Amounts           1,946,281         1,946,281         2,148,331           1,946,281         1,946,281         2,148,331           314,989         314,989         310,885           40,000         40,000         22,743           10,000         10,000         6,851           75,000         75,000         7,166           35,000         35,000         23,334           57,800         57,800         38,078           865         316,298         726,220           1,104,789         954,789         726,220           841,492         991,492         1,422,111           20,000         20,000         33,092           861,492         1,011,492         1,455,203           861,492         1,011,492         1,455,203           361,492         361,492         805,203           511,856         511,856 | Original         Final         Actual Amounts         Budget Basis           1,946,281         1,946,281         2,148,331         2,148,331           1,946,281         1,946,281         2,148,331         2,148,331           314,989         314,989         310,885         310,885           40,000         40,000         22,743         22,743           10,000         10,000         6,851         6,851           75,000         75,000         7,166         7,166           35,000         35,000         23,334         23,334           57,800         57,800         38,078         38,078           865         865         865           572,000         422,000         316,298         316,298           1,104,789         954,789         726,220         726,220           841,492         991,492         1,422,111         1,422,111           20,000         20,000         33,092         33,092           861,492         1,011,492         1,455,203         1,455,203           500,000         500,000         500,000         500,000           500,000         500,000         500,000         500,000           361,492         3 | Budgeted Amounts         Actual Amounts         Actual Budget Basis         Final Budget (Negative)           1,946,281         1,946,281         2,148,331         2,148,331         202,050           1,946,281         1,946,281         2,148,331         2,148,331         202,050           314,989         314,989         310,885         310,885         4,104           40,000         40,000         22,743         22,743         17,257           10,000         10,000         6,851         6,851         3,149           75,000         75,000         7,166         7,166         67,834           35,000         35,000         23,334         23,334         11,666           57,800         57,800         38,078         38,078         19,722           865         865         (865)           572,000         422,000         316,298         316,298         105,702           1,104,789         954,789         726,220         726,220         228,569           841,492         991,492         1,422,111         1,422,111         430,619           20,000         20,000         33,092         33,092         13,092           20,000         500,000         500,000 |

### Webb County, Texas Internal Service Funds Combining Statement of Cash Flows Year Ended September 30, 2003

|                                                              |                                       | Webb County Employees Health Benefits | Webb County<br>Worker's<br>Compensation<br>Reserve Fund | Total<br>2003 |
|--------------------------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------------------------|---------------|
| CASH FLOWS FROM OPERATING ACTIVITIES                         |                                       |                                       |                                                         |               |
| Premiums from participants                                   | \$                                    | 6,137,062 \$                          | 2,063,484 \$                                            | 8,200,546     |
| Payments to employees                                        |                                       |                                       | (306,024)                                               | (306,024)     |
| Payments to vendors, suppliers, and insurance administrators |                                       | (5,513,416)                           | (103,374)                                               | (5,616,790)   |
| Net cash provided by operating activities                    |                                       | 623,646                               | 1,654,086                                               | 2,277,732     |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTITIES               |                                       |                                       |                                                         |               |
| Interfund Transfer                                           |                                       |                                       |                                                         |               |
| Operating Transfer In                                        |                                       |                                       |                                                         |               |
| Purchase of water rights                                     |                                       |                                       |                                                         |               |
| Operating Transfer Out                                       |                                       |                                       | (649,999)                                               | (649,999)     |
| Net cash provided by non capital financing activities        |                                       |                                       | (649,999)                                               | (649,999)     |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIE      | FS                                    |                                       |                                                         |               |
| Purchase of assets                                           | U.D.                                  |                                       |                                                         |               |
| Net cash provided by capital financing activities            | -<br>                                 |                                       |                                                         |               |
| CASH FLOWS FROM INVESTING ACTIVITIES                         |                                       |                                       |                                                         |               |
| Purchase of investments                                      |                                       |                                       |                                                         |               |
| Proceeds from investments                                    |                                       |                                       |                                                         |               |
| Investment earnings                                          |                                       | 11,608                                | 33,092                                                  | 44,700        |
| Operating Transfer Out                                       |                                       | 11,000                                | 33,072                                                  | 11,700        |
| Net cash provided by investing activities                    | -<br>                                 | 11,608                                | 33,092                                                  | 44,700        |
| Net Increase/(Decrease) in Cash and Cash Equivalents         | · · · · · · · · · · · · · · · · · · · | 635,254                               | 1,037,179                                               | 1,672,433     |
| Cash and pooled investments, beginning of year               |                                       | 776,982                               | 2,145,967                                               | 2,922,949     |
| Cash and pooled investments, beginning of year               | \$                                    | 1,412,236 \$                          | 3,183,146 \$                                            | 4,595,382     |
| Cash and pooled hivestilients, end of year                   | <b>5</b> =                            | 1,412,230                             | 3,163,140                                               | 4,333,382     |
|                                                              |                                       |                                       |                                                         |               |
| Reconciliation of operating income to net cash               |                                       |                                       |                                                         |               |
| provided (used) by operations:                               |                                       |                                       |                                                         |               |
| Operating income                                             | \$                                    | 54,507 \$                             | 1,422,111 \$                                            | 1,476,618     |
| Adjustments to reconcile operating income to                 |                                       |                                       |                                                         |               |
| net cash provided by operating activities:                   |                                       |                                       |                                                         |               |
| Depreciation expense                                         |                                       | 11,105                                | 865                                                     | 11,970        |
| (Increase) Decrease in Due from Other Funds                  |                                       | (157,134)                             |                                                         | (157,134)     |
| (Increase) Decrease in Accounts Receivable                   |                                       | (259,269)                             | (84,847)                                                | (344,116)     |
| Increase (Decrease) in Bank Overdraft                        |                                       | (14,824)                              |                                                         | (14,824)      |
| Increase (Decrease) in Accounts Payable                      |                                       | (108,392)                             | (82,216)                                                | (190,608)     |
| Increase (Decrease) in Accrued Liabilties                    |                                       |                                       | 64                                                      | 64            |
| Increase (Decrease) in Due to Other Funds                    |                                       | 1,097,653                             | 606,736                                                 | 1,704,389     |
| Increase (Decrease) in Funds Held In Trust                   |                                       |                                       | (55,066)                                                | (55,066)      |
| Increase (Decrease) in Long Term Risk Liability              |                                       |                                       | (158,358)                                               | (158,358)     |
| Increase (Decrease) in Accrued Compensated Absences          |                                       |                                       | 4,797                                                   | 4,797         |
| Total adjustments                                            |                                       | 569,139                               | 231,975                                                 | 801,114       |
| Net cash provided by operating activities                    | \$                                    | 623,646 \$                            | 1,654,086 \$                                            | 2,277,732     |

The accompanying notes are an integral part of these financial statements.

### NON-MAJOR GOVERNMENTAL FUNDS Fiduciary Funds

#### TRUST FUNDS

The Permanent School Fund Accounts for the monies held for the benefit of various independent school districts in the County. The principal is held intact with all interest and other revenues transferred to the Available School Fund for distribution to the respective school districts in Webb County.

### **TRUST FUNDS**

The Available School Fund accounts for revenues earned by the Permanent School private-purpose trust fund. Revenues are distributed annually to independent school districts in the County.

#### TRUST FUNDS

The County established in January 2003 an Employee Retiree Insurance Fund for health insurance and funded the first year from an internal fund transfer.

#### **AGENCY FUNDS**

The District Clerk Fund and the County Clerk Fund account for monies held in trust for these elected officials.

The Deferred Compensation Fund accounts for contributions made by County employees towards the PEBSCO Deferred Compensation Funds.

The District Attorney Hot Check Processing Fund accounts for monies collected on behalf of various payees.

The District Attorney's Pool Forfeiture Fund accounts for all of Webb County's forfeitures and are subsequently awarded to other governmental units for law enforcement activities.

The County Sheriff Inmate Trust Fund accounts for inmates' monies.

The Cash Bond Funds account for monies for individuals released on cash bonds.

The Tax Assessor-Collector Fund accounts for collection and payment of monies for other taxing entities within the County.

### Webb County, Texas Statement of Fiduciary Net Assets Fiduciary Funds September 30, 2003

|                                                                                                                            | Permanent School<br>Fund                   | Available School                                  | Retired Employees<br>Insuance Fund  | Agency Funds                                               |  |
|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------|-------------------------------------|------------------------------------------------------------|--|
| ASSETS Cash and cash equivalents                                                                                           | \$ 13,120,445                              | \$ 343                                            | \$ 14,975                           | \$ 14,406,647                                              |  |
| Receivables: Other receivables Due from other funds Total receivables Total assets                                         | 26,071<br>138,609<br>164,680<br>13,285,125 | 394,939<br>394,939<br>395,282                     | 31<br>140,967<br>140,998<br>155,973 | 665,247<br>665,247<br>15,071,894                           |  |
| LIABILITIES  Accounts payable  Due to other funds  Due to other governments  Refunds payable and others  Total liabilities | 384,091<br>-<br>-<br>-<br>384,091          | 256,673<br>138,609<br>-<br>-<br>-<br>-<br>395,282 | 1,375<br>62,726<br>-<br>-<br>64,101 | 2,153<br>5,302<br>2,857,231<br>12,207,208<br>\$ 15,071,894 |  |
| NET ASSETS Held in trust for benefits and other purposes                                                                   | \$ 12,901,034                              | \$ -                                              | \$ 91,873                           |                                                            |  |

## Webb County, Texas Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Year Ended September 30, 2003

|                                                                                                                                                                        | Permanent School<br>Fund                                      | Available School                             | Retired Employees<br>Insuance Fund         |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------|--------------------------------------------|--|
| ADDITIONS Investment earnings: Interest Total net investment earnings Other Additions: Grazing lease and royalities Transfers in Total other additions Total additions | \$ 162,421<br>162,421<br>846,996<br>-<br>846,996<br>1,009,417 | \$ 19<br>19<br>-<br>277,186<br>277,206       | \$ -<br>-<br>150,000<br>150,000<br>165,175 |  |
| DEDUCTIONS Education Transfers out Total deductions Change in net assets Net assets - beginning Net assets - ending                                                    | 277,186<br>277,186<br>732,231<br>12,168,803<br>\$ 12,901,034  | 277,206<br>-<br>277,206<br>-<br>-<br>-<br>\$ | 73,303<br>91,873<br>-<br>\$ 91,873         |  |

## Webb County, Texas Combining Statement of Fiduciary Assets and Liabilities Agency Funds September 30, 2003

| District Clerk Agency      |                               | County Clerk Agency                   | <u>Deferred</u><br>Compensation Plan | <u>District Attorney Hot</u><br><u>Check Processing</u> |  |
|----------------------------|-------------------------------|---------------------------------------|--------------------------------------|---------------------------------------------------------|--|
| ASSETS                     |                               |                                       |                                      |                                                         |  |
| Cash and cash equivalents  | \$ 10,127,383                 | \$ 1,065,643                          | <u> </u>                             | \$ 52,366                                               |  |
| Receivables:               |                               |                                       |                                      |                                                         |  |
| Other receivables          | · · · · · · · · · · · · · · · | -                                     | · - · ·                              | •                                                       |  |
| Due from other funds       | 896                           |                                       | -                                    |                                                         |  |
| Total receivables          | 896                           |                                       |                                      | <u> </u>                                                |  |
| Total assets               | 10,128,279                    | 1,065,643                             | -                                    | 52,366                                                  |  |
| LIABILITIES                |                               |                                       |                                      |                                                         |  |
| Accounts payable           |                               | · · · · · · · · · · · · · · · · · · · | <u>-</u> *•                          | 2,153                                                   |  |
| Due to other funds         | 302                           | •                                     |                                      | - · · · · · · · · · · · · · · · · · · ·                 |  |
| Due to other governments   |                               | -                                     | -                                    |                                                         |  |
| Refunds payable and others | 10,127,977                    | 1,065,643                             | <u> </u>                             | 50,213                                                  |  |
| Total liabilities          | 10,128,279                    | 1,065,643                             | _                                    | 52,366                                                  |  |

## Webb County, Texas Combining Statement of Fiduciary Assets and Liabilities Agency Funds September 30, 2003

|                                                                                                                       | District Attorney Pooled Seizures | Sheriff Inmate Trust | Cash Bonds Agency                | Tax Assessor Collector Agency | Agency Funds                                            |
|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------|----------------------------------|-------------------------------|---------------------------------------------------------|
| ASSETS Cash and cash equivalents                                                                                      | \$ 322,294                        | \$ 45,227            | \$ -                             | \$ 2,793,734                  | \$ 14,406,647                                           |
| Receivables: Other receivables Due from other funds Total receivables Total assets                                    | 322,294                           | 45,227               | 600,854<br>600,854<br>600,854    | 63,497<br>63,497<br>2,857,231 | 665,247<br>665,247<br>15,071,894                        |
| LIABILITIES Accounts payable Due to other funds Due to other governments Refunds payable and others Total liabilities | 322,294<br>322,294                | 45,227<br>45,227     | 5,000<br>-<br>595,854<br>600,854 | 2,857,231<br>-<br>2,857,231   | 2,153<br>5,302<br>2,857,231<br>12,207,208<br>15,071,894 |

# Webb County, Texas Agency Funds Combining Statement of Changes in Assets and Liabilities All Agency Funds For Year Ended September 30, 2003

|                                 |                      | Balance    |            |            | Balance       |
|---------------------------------|----------------------|------------|------------|------------|---------------|
|                                 |                      |            |            |            | September 30, |
|                                 |                      | October 1, | 1.114      | Daductions | 2003          |
|                                 |                      | 2002       | Additions  | Deductions | 2003          |
| District Clerk Fund             |                      |            |            |            |               |
| ASSETS                          |                      |            |            |            |               |
| Cash And Cash Equivalents       | \$                   | 7,176,737  | 15,914,380 | 12,962,838 | 10,128,279    |
| Cash And Cash Equivalents       | Total Assets \$      |            | 15,914,380 | 12,962,838 | 10,128,279    |
|                                 | Total Assets —       | 7,270,701  |            |            |               |
|                                 |                      |            |            |            |               |
|                                 |                      |            |            |            |               |
| LIABILITIES                     |                      |            |            |            | 10 107 077    |
| Funds Held In Trust             | \$                   | 7,176,435  | 15,699,665 | 12,748,123 | 10,127,977    |
| Accounts Payable                |                      | 302        |            | 302        |               |
| Due To Other Funds              |                      |            | 302        |            | 302           |
| Due 10 Other Funds              | Total Liabilities \$ | 7,176,737  | 15,699,967 | 12,748,425 | 10,128,279    |
|                                 |                      | .,,,       |            |            |               |
|                                 |                      |            |            |            |               |
|                                 |                      |            |            |            |               |
|                                 |                      |            |            |            |               |
| County Clerk Fund               |                      |            |            |            |               |
| ASSETS                          |                      |            |            |            |               |
| Cash And Cash Equivalents       | \$                   | 691,357    | 1,038,655  | 664,369    | 1,065,643     |
| Cash And Cash Equivalent        | Total Assets \$      |            | 1,038,655  | 664,369    | 1,065,643     |
|                                 |                      |            |            |            |               |
|                                 |                      |            |            |            |               |
|                                 |                      |            |            |            |               |
| LIABILITIES                     |                      | (01.055    | 1 020 655  | 664,369    | 1,065,643     |
| Funds Held In Trust             |                      | 691,357    | 1,038,655  |            | 1,065,643     |
|                                 | Total Liabilities\$  | 691,357    | 1,038,655  | 664,369    | 1,005,045     |
|                                 |                      |            |            |            |               |
|                                 |                      |            |            |            |               |
|                                 |                      |            |            |            |               |
| Deferred Compensation Plan      |                      |            |            |            |               |
| ASSETS                          |                      |            |            |            |               |
|                                 | \$                   |            |            |            |               |
| Cash And Cash Equivalents       | Ф                    |            |            |            |               |
| Due From Other Funds            |                      |            |            |            |               |
|                                 | Total Assets\$       |            |            |            |               |
|                                 |                      |            |            |            |               |
|                                 |                      |            |            |            |               |
| LIABILITIES                     |                      |            |            |            |               |
| Deferred Compensation Due Emplo | yees \$              |            |            | -          |               |
| ,                               | Total Liabilities \$ |            |            |            |               |
|                                 |                      |            |            |            |               |
|                                 |                      |            |            |            |               |
|                                 |                      |            |            |            |               |
| m a W a Cl I December           |                      |            |            |            |               |
| D.A. Hot Check Processing       |                      |            |            |            |               |
| ASSETS                          | •                    | 120 447    | 121 579    | 521,659    | 52,366        |
| Cash And Cash Equivalents       |                      |            | 434,578    | 521,659    | 52,366        |
|                                 | Total Assets \$      | 139,447    | 434,578    | 321,039    | 32,300        |
|                                 |                      |            |            |            |               |
|                                 |                      |            |            |            |               |
| LIABILITIES                     |                      |            |            |            |               |
| Funds Held In Trust             | \$                   | 139,124    | 432,124    | 521,035    | 50,213        |
|                                 | •                    | 323        | 1,830      |            | 2,153         |
| Accounts Payable                | Total Liabilities \$ |            | 433,954    | 521,035    | 52,366        |
|                                 | Total Liabilities 4  | ,          |            |            |               |
|                                 |                      |            |            |            |               |

# Webb County, Texas Agency Funds Combining Statement of Changes in Assets and Liabilities All Agency Funds For Year Ended September 30, 2003

|                                                |                      | Balance<br>October 1, |                    |                    | Balance<br>September 30, |
|------------------------------------------------|----------------------|-----------------------|--------------------|--------------------|--------------------------|
|                                                | -                    | 2002                  | Additions          | Deductions         | 2003                     |
| D.A. Pool Forfeiture Fund                      |                      |                       |                    |                    |                          |
| ASSETS  Cash And Cash Equivalents              | ·                    | 708,406               | 317,972            | 704,084            | 322,294                  |
| Cash And Cash Equivalents                      | Total Assets \$      | 708,406               | 317,972            | 704,084            | 322,294                  |
|                                                |                      |                       |                    |                    |                          |
|                                                |                      |                       |                    |                    |                          |
| LIABILITIES  Funds Held In Trust               | \$                   | 705,674               | 320,704            | 704,084            | 322,294                  |
| Accounts Payable                               |                      | 2,732                 | 2,732              | 5,464              |                          |
| Accounts I ayable                              | Total Liabilities \$ | 708,406               | 323,436            | 709,548            | 322,294                  |
|                                                |                      |                       |                    |                    |                          |
| Sheriff Inmate Trust Fund                      |                      |                       |                    |                    |                          |
| ASSETS                                         |                      |                       | 252 (24            | 0/7/00             | 45,227                   |
| Cash And Cash Equivalents                      | \$                   | 33,311                | 979,604<br>979,604 | 967,688<br>967,688 | 45,227                   |
|                                                | Total Assets\$       | 33,311                | 979,604            | 907,088            | 13,221                   |
|                                                |                      |                       |                    |                    |                          |
| LIABILITIES                                    |                      |                       |                    |                    |                          |
| Bank Overdraft                                 | \$                   | 14,428                | 5                  | 14,433             | 45 227                   |
| Funds Held In Trust                            |                      | 18,883                | 992,477<br>992,482 | 966,133<br>980,566 | 45,227<br>45,227         |
|                                                | Total Liabilities    | 33,311                | 992,482            | 980,300            | 13,227                   |
|                                                |                      |                       |                    |                    |                          |
| Cash Bonds                                     |                      |                       |                    |                    |                          |
| ASSETS                                         | \$                   | 561,657               | 120,885            | 682,542            |                          |
| Cash And Cash Equivalents Due From Other Funds | Ψ.                   | 301,037               | 600,854            |                    | 600,854                  |
| Due From Other Funds                           | Total Assets \$      | 561,657               | 721,739            | 682,542            | 600,854                  |
|                                                |                      |                       |                    |                    |                          |
| LIABILITIES                                    |                      |                       |                    |                    |                          |
| Bank Overdraft                                 | \$                   | -                     |                    |                    |                          |
| Accounts Payable                               |                      | 5,000                 | 33,500             | 38,500             |                          |
| Cash Bond Payable                              |                      | 556,657               | 125,885            | 86,688             | 595,854                  |
| Due To Other Funds                             | T                    | 561,657               | 5,000<br>164,385   | 125,188            | 5,000                    |
|                                                | Total Liabilities    | 361,637               | 104,363            |                    |                          |
|                                                |                      |                       |                    |                    |                          |
| Tax Assessor-Collector Fund                    |                      |                       |                    |                    |                          |
| ASSETS                                         | •                    | 2 502 416             | 68,403,862         | 68,050,171         | 2,857,107                |
| Cash And Cash Equivalents                      | \$                   | 2,503,416             | 124                | 00,000,171         | 124                      |
| Due From Other Funds                           | Total Assets \$      | 2,503,416             | 68,403,986         | 68,050,171         | 2,857,231                |
|                                                |                      |                       |                    |                    |                          |
| LIABILITIES                                    |                      |                       |                    |                    |                          |
| Due To Other Governmental Units                | \$                   | 2,475,220             | 67,140,561         | 66,758,550         | 2,857,231                |
| Accounts Payable                               |                      | 28,196                |                    | 28,196             | 0.055.001                |
| •                                              | Total Liabilities \$ | 2,503,416             | 67,140,561         | 66,786,746         | 2,857,231                |
|                                                |                      |                       |                    |                    |                          |

# Webb County, Texas Agency Funds Combining Statement of Changes in Assets and Liabilities All Agency Funds For Year Ended September 30, 2003

|                                                                                                                                       |                     | Balance<br>October 1,<br>2002                                             | Additions                                                                    | Deductions                                                              | Balance<br>September 30,<br>2003                                      |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------------------------------------------------|------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|
| Total All Agency Funds ASSETS Cash and Cash Equivalents Due From Other Funds                                                          | Total Assets =      | \$ 11,814,331<br>\$ -<br>\$ 11,814,331                                    | \$ 87,209,936<br>\$ 600,978<br>87,810,914                                    | \$ 84,553,351<br>\$ -<br>84,553,351                                     | \$ 14,470,916<br>\$ 600,978<br>15,071,894                             |
| LIABILITIES  Bank Overdraft  Accounts Payable  Accrued Liabilities  Funds Held In Trust  Due To Other Govt. Units  Due To Other Funds | Total Liabilities _ | \$ 14,428<br>36,553<br>556,657<br>8,731,473<br>2,475,220<br>\$ 11,814,331 | \$ 5<br>38,062<br>125,885<br>18,483,625<br>67,140,561<br>5,302<br>85,793,440 | \$ 14,433<br>72,462<br>86,688<br>15,603,744<br>66,758,550<br>82,535,877 | \$ 2,153<br>595,854<br>11,611,354<br>2,857,231<br>5,302<br>15,071,894 |

### Capital Assets Used in the Operation of Governmental Funds

### Comparative Schedules By Source September 30, 2003 and 2002

|                                               | 2003              | 2002        |
|-----------------------------------------------|-------------------|-------------|
| Capital Assets:                               |                   |             |
| Land                                          | \$<br>5,637,002   | 5,637,002   |
| Infrastructure and Infrastructure in Progress | 61,865,843        | 60,525,848  |
| Buildings                                     | 67,860,615        | 64,163,667  |
| Improvements Other Than Buildings             | 0                 | 0           |
| Furniture, Fixtures & Equipment               | 24,980,741        | 20,331,963  |
| Construction In Progress                      | 738,485           | 366,270     |
|                                               |                   |             |
| Total Capital Assets                          | \$<br>161,082,686 | 151,024,750 |
|                                               |                   |             |
| Investment In Capital Assets From:            |                   |             |
| Capital Projects Grants                       | 18,826,702        | 17,504,128  |
| Capitalized Interest                          | 1,075,926         | 1,075,926   |
| Certificate of Obligations                    | 73,402,774        | 68,217,494  |
| Special Revenue Fund Revenues                 | 12,890,606        | 12,634,537  |
| Forfeitures                                   | 236,995           | 155,059     |
| Federal Revenue                               | 819,547           | 819,547     |
| General Fund Revenues                         | 6,012,843         | 5,975,446   |
| Road and Bridge Fund Revenues                 | 45,079,021        | 44,094,113  |
| Trust Fund Receipts                           | 261,500           | 261,500     |
| Donated Property                              | 2,476,773         | 287,000     |
| Total Investment In Capital Assets            | \$<br>161,082,686 | 151,024,750 |

This Schedule includes capital assets of internal service funds.

|                                        |           | Infrastructure and Infrastructure |            | Furniture,<br>Fixtures And | Construction |            |
|----------------------------------------|-----------|-----------------------------------|------------|----------------------------|--------------|------------|
|                                        | Land      | in Progress                       | Buildings  | Equipment                  | In Progress  | Total      |
| General Government                     |           |                                   |            |                            |              |            |
| Radio Communications                   |           |                                   |            | 20,752                     |              | 20,752     |
| Commissioners Court                    |           |                                   |            | 164,051                    |              | 164,051    |
| County Judge                           |           |                                   |            | 67,835                     |              | 67,835     |
| Risk Management                        |           |                                   |            | 84,068                     |              | 84,068     |
| Elections Administrator                |           |                                   |            | 109,964                    |              | 109,964    |
| County Treasurer                       |           |                                   |            | 17,999                     |              | 17,999     |
| County Auditor                         |           |                                   |            | 162,839                    |              | 162,839    |
| Management Information Systems         |           |                                   |            | 372,930                    |              | 372,930    |
| Public Information Officer             |           |                                   |            | 478                        |              | 478        |
| Purchasing                             |           |                                   |            | 99,304                     |              | 99,304     |
| Tax Assessor Collector                 |           |                                   |            | 650,391                    |              | 650,391    |
| Vehicle & Heavy Equipment Maintenance  |           |                                   |            | 6,244                      |              | 6,244      |
| General Operations                     |           |                                   |            | 181,157                    |              | 181,157    |
| Building Maintenance                   |           |                                   |            | 152,537                    |              | 152,537    |
| Central Appraisal                      |           |                                   |            | 10,184                     |              | 10,184     |
| Land Acquisition Account               |           |                                   |            |                            |              |            |
| Webb County Courthouse Renovation      |           |                                   | 4,026,116  | 305,064                    |              | 4,331,180  |
| Administration Building                | 1,907,166 |                                   | 13,043,518 | 407,238                    |              | 15,357,922 |
| Computerization Master Plan            |           |                                   |            | 2,209,368                  |              | 2,209,368  |
| Webb County Fuel Depot                 |           |                                   |            |                            |              |            |
| AS400 Purchase                         |           |                                   |            | 285,274                    |              | 285,274    |
| Certificates of Obligation Series 2001 |           |                                   |            |                            |              |            |
| Water Utility Administrative Building  |           |                                   |            |                            |              |            |
| Main Courthouse Building               |           |                                   | 408,181    |                            |              | 408,181    |
| Courthouse Annex                       |           |                                   | 149,411    |                            |              | 149,411    |
| Available School Fund                  | 261,500   |                                   |            |                            |              | 261,500    |
| Revenue Sharing                        |           |                                   |            |                            |              |            |
| 1100 Block of Flores                   |           |                                   |            |                            |              |            |
| Webb County Land Acquisition           |           |                                   |            |                            |              |            |
| R & B Office, Training Rm, Gas St      |           |                                   | 158,063    |                            |              | 158,063    |
| R & B Garage, Car Office, Welding Shop |           |                                   | 190,953    |                            |              | 190,953    |
| R & B Rep. Station/Tower, Fence        |           |                                   | 43,898     |                            |              | 43,898     |
| County Engineering                     |           |                                   |            | 38,200                     |              | 38,200     |
| Records Storage Warehouse              |           |                                   |            |                            | 80           | 80         |
| Chiller Plant Project                  |           |                                   | 37,397     |                            |              | 37,397     |
| Total General Government               | 2,168,666 |                                   | 18,057,537 | 5,345,877                  | 80           | 25,572,160 |
|                                        |           |                                   |            |                            |              |            |
| Justice System                         |           |                                   |            | 155,770                    |              | 155,770    |
| County Attorney                        |           |                                   |            | 142,825                    |              | 142,825    |
| County Clerk                           |           |                                   |            | 94,291                     |              | 94,291     |
| District Clerk                         |           |                                   |            | 119,927                    |              | 119,927    |
| District Clerk Central Jury Room       |           |                                   |            | 54,885                     |              | 54,885     |
| District Attorney                      |           |                                   |            | 17,425                     |              | 17,425     |
| District Attorney Equitable Sharing    |           |                                   |            |                            |              | 332,355    |
| 49th District Court                    |           |                                   |            | 332,355<br>61,213          |              | 61,213     |
| 111th District Court                   |           |                                   |            |                            |              | 95,489     |
| 341st District court                   |           |                                   |            | 95,489                     |              | 1,950      |
| 406th District Court                   |           |                                   |            | 1,950                      |              | 617        |
| Personal Bond Coordinator              |           |                                   |            | 617<br>49,193              |              | 49,193     |
| County Court at Law #1                 |           |                                   |            |                            |              |            |
| County Court at Law #2                 |           |                                   |            | 33,128                     |              | 33,128     |
| Cluster Court                          |           |                                   |            | 21 751                     |              | 21,751     |
| Justice of the Peace Pct 1 Pl 1        |           |                                   |            | 21,751                     |              | 34,483     |
| Justice of the Peace Pct 1 Pl 2        |           |                                   |            | 34,483                     |              |            |
|                                        |           |                                   |            |                            | (c           | ontinued)  |

|                                                     |           | Infrastructure and Infrastructure | D 711                                   | Furniture,<br>Fixtures And | Construction | T-4-1      |
|-----------------------------------------------------|-----------|-----------------------------------|-----------------------------------------|----------------------------|--------------|------------|
|                                                     | Land      | in Progress                       | Buildings                               | Equipment                  | In Progress  | Total      |
| Justice System(continued)                           |           |                                   | 109,934                                 | 12 169                     |              | 122,102    |
| Justice of the Peace Pct 2                          |           |                                   | 109,934                                 | 12,168                     | 66,421       | 66,421     |
| Justice of the Peace Pct 2 Pl 2                     |           |                                   | 22 206                                  |                            | 00,421       | 33,296     |
| Justice of the Peace Pct 3                          |           |                                   | 33,296                                  | 107.765                    |              | 428,220    |
| Justice of the Peace Pct 4                          |           |                                   | 320,455                                 | 107,765                    |              |            |
| Regional Crime Lab                                  |           |                                   |                                         | 58,549                     |              | 58,549     |
| Public Defender's Office                            |           |                                   |                                         | 70,558                     |              | 70,558     |
| Law Library                                         |           |                                   |                                         | 15,459                     |              | 15,459     |
| Personal Bond Office                                |           |                                   |                                         | 1,012                      |              | 1,012      |
| Bail Bond Board                                     |           |                                   |                                         | 1,750                      | *            | 1,750      |
| District Attorney Hot Checks                        |           |                                   |                                         | 3,933                      |              | 3,933      |
| District Attorney Forfeiture fund                   |           |                                   |                                         | 126,984                    |              | 126,984    |
| CJD Domestic Violence Counsel                       |           |                                   |                                         | 8,242                      |              | 8,242      |
| Women's Legal Advocate                              |           |                                   |                                         | 2,391                      |              | 2,391      |
| TJPC Juvenile Justice                               |           |                                   |                                         |                            |              |            |
| Alternative Education Program                       |           |                                   | 216,713                                 | 149,843                    |              | 366,556    |
| TJPC-A State Aid                                    |           |                                   |                                         |                            |              |            |
| Juvenile Accountability Block Grantt                |           |                                   |                                         |                            |              |            |
| Drug Impact Court                                   |           |                                   |                                         | 11,596                     |              | 11,596     |
| Drug Impact Court Reserve Fund                      |           |                                   |                                         | 28,460                     |              | 28,460     |
| Det Center Waterline                                |           |                                   | **                                      |                            |              |            |
| Records Management & Preservation Fund              | pare .    |                                   |                                         | 22,180                     |              | 22,180     |
| County Clerk Records Management & Preservation Fund |           |                                   |                                         | 6,869                      |              | 6,869      |
| Delinquent Task Force                               |           |                                   |                                         | 120                        |              | 120        |
| Webb County Justice Center                          | 1,103,614 |                                   | 17,901,105                              | 634,833                    | 13,200       | 19,652,752 |
| Judicial General                                    | 1,105,011 |                                   | . ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 77,600                     |              | 77,600     |
| Pretrial                                            |           |                                   |                                         | 6,530                      |              | 6,530      |
| Juvenile Justice Center                             |           |                                   | 41,937                                  | 0,220                      |              | 41,937     |
| Total Justice System                                | 1,103,614 |                                   | 18,623,440                              | 2,562,144                  | 79,621       | 22,368,819 |
| Total Justice System                                | 1,100,011 |                                   | 70,020,                                 | _,,_                       | , , , ,      | , ,        |
| Public Safety                                       |           |                                   |                                         |                            |              |            |
| Constable Pct 1                                     |           |                                   |                                         | 266,568                    |              | 266,568    |
| Constable Forfeiture Fund                           |           |                                   |                                         | 28,878                     |              | 28,878     |
| Constable Pct 4                                     |           |                                   |                                         | 91,319                     |              | 91,319     |
| Constable Pct 3                                     |           |                                   |                                         | 44,895                     |              | 44,895     |
| Constable Pct 2                                     |           |                                   |                                         | 37,146                     |              | 37,146     |
| Sheriff                                             |           |                                   |                                         | 1,034,832                  |              | 1,034,832  |
| Criminal Justice Information System - Sheriff       |           |                                   |                                         | 100,031                    |              | 100,031    |
| Justice Center Security                             |           |                                   |                                         | 19,307                     |              | 19,307     |
| Sheriff Forfeiture fund                             |           |                                   |                                         | 71,913                     |              | 71,913     |
| Live Scan Electronic Arrest                         |           |                                   |                                         | 57,414                     |              | 57,414     |
| OJP LLEBG 98LBVX4098                                |           |                                   |                                         | 67,300                     |              | 67,300     |
| OJP LLEBG 2000LBBX0978                              |           |                                   |                                         | 112,854                    |              | 112,854    |
|                                                     |           |                                   |                                         | 150,525                    |              | 150,525    |
| Special Law Enforcement Unit                        |           |                                   |                                         | 520,923                    |              | 520,923    |
| Performance Reward Program                          |           |                                   |                                         | 21,712                     |              | 21,712     |
| Chemical Dependency Treatment Facility              | 26 120    |                                   |                                         | 21,/12                     |              | 36,129     |
| Radio Tower Land Purchase                           | 36,129    |                                   |                                         | 21,975                     |              | 21,975     |
| Planning & Physical Dept                            |           |                                   | 02 441                                  |                            |              | 119,042    |
| Sheriff's Substation                                | 202.015   |                                   | 83,441                                  | 35,601                     |              |            |
| Law Enforcement Administrative Building             | 223,817   |                                   | 1,416,556                               | 106,780                    |              | 1,747,153  |
| 911 Computerization Costs                           |           |                                   |                                         | 694,295                    | 05.404       | 694,295    |
| County Morgue                                       |           |                                   | 1 400 005                               | 2 404 270                  | 95,494       | 95,494     |
| Total Public Safety                                 | 259,946   |                                   | 1,499,997                               | 3,484,268                  | 95,494       | 5,339,705  |

(continued)

|                                                   | Land      | Infrastructure<br>and Infrastructure<br>in Progress | Buildings  | Furniture, Fixtures And Equipment | Construction<br>In Progress | Total           |
|---------------------------------------------------|-----------|-----------------------------------------------------|------------|-----------------------------------|-----------------------------|-----------------|
| Corrections and Rehabilitation                    | Eand      |                                                     | <u> </u>   |                                   |                             |                 |
| Jail                                              | 908,380   |                                                     | 11,424,309 | 544,516                           |                             | 12,877,205      |
| Juvenile Probation                                | •         |                                                     |            | 79,107                            |                             | 79,107          |
| Juvenile Department                               |           |                                                     |            | 118,314                           |                             | 118,314         |
| Juvenile Department-Choices Program               |           |                                                     |            |                                   |                             |                 |
| Adult Probation                                   |           |                                                     |            | 5,047                             |                             | 5,047           |
| CJAD Day Reporting Center                         |           |                                                     |            | 125,475                           |                             | 125,475         |
| Restitution Center                                |           |                                                     | 31,309     | 256,618                           |                             | 287,927         |
| Texas Juvenile Probation                          |           |                                                     |            | 95,045                            |                             | 95,045          |
| Community Corrections                             |           |                                                     |            | 19,193                            |                             | 19,193          |
| Law Enforcement Project Jail Upgrade              |           |                                                     | 1,823,793  | 7,728                             |                             | 1,831,521       |
| Loan STAR                                         |           |                                                     |            |                                   |                             |                 |
| Juvenile Justice Center                           | 175,533   |                                                     |            |                                   |                             | 175,533         |
| Juvenile Center Improvements                      |           |                                                     | 1,190,166  |                                   |                             | 1,190,166       |
| Juvenile Center Improvements                      |           |                                                     | 199,206    | 45,743                            |                             | 244,949         |
| Juvenile Youth Village                            |           |                                                     |            |                                   | 75,085                      | 75,085          |
| Total Corrections and Rehabilitation              | 1,083,913 |                                                     | 14,668,783 | 1,296,786                         | 75,085                      | 17,124,567      |
|                                                   | , ,       |                                                     |            |                                   |                             |                 |
| Health and Human Services                         |           |                                                     |            | 34,280                            |                             | 34,280          |
| Extension Agent                                   |           |                                                     |            | 13,537                            |                             | 13,537          |
| Veterans Service Office                           |           |                                                     |            | 42,861                            |                             | 42,861          |
| Webb County Health Department                     |           |                                                     |            | 63,022                            |                             | 63,022          |
| Welfare Office Operations                         |           |                                                     |            | 19,482                            |                             | 19,482          |
| Welfare USDA                                      |           |                                                     |            | 19,482                            |                             | 10,187          |
| Welfare to Work                                   |           |                                                     |            | 3,683                             |                             | 3,683           |
| TWC Job Retention Program                         |           |                                                     |            | 24,608                            |                             | 24,608          |
| HUD Neighborhood Initiatives                      |           |                                                     |            |                                   |                             | 43,054          |
| State Legalization Impact assistance              |           |                                                     |            | 43,054<br>2,098                   |                             | 2,098           |
| Emergency Management Systems                      |           |                                                     | 1 565 740  | 5,417                             |                             | 1,571,165       |
| Agri/Ranching Service Center                      |           |                                                     | 1,565,748  | 69,250                            |                             | 69,250          |
| Emergency Medical Service Local Project           |           |                                                     | 2 121 026  | 2,898,879                         |                             | 5,030,715       |
| Community Action Agency                           |           |                                                     | 2,131,836  | 58,122                            |                             | 58,122          |
| El Aguila Rural Transportation                    |           |                                                     |            |                                   |                             | 72,162          |
| Headstart                                         |           |                                                     |            | 72,162<br>16,548                  |                             | 16,548          |
| Meals on Wheels                                   |           |                                                     | 3,697,584  | 3,377,190                         |                             | 7,074,774       |
| Total Health and Human Services                   |           |                                                     | 3,097,304  | 3,377,190                         |                             | 7,074,774       |
| Community and Economic Development                |           |                                                     |            | 0.172                             |                             | 0 172           |
| Oilton Bruni Mirando Civic Center                 |           |                                                     |            | 8,172                             |                             | 8,172<br>30,005 |
| Economic Development                              |           |                                                     |            | 30,005                            |                             |                 |
| County Engineering Department                     |           |                                                     | 70.040     | 16,585                            |                             | 16,585          |
| Mirando City Library                              |           |                                                     | 79,949     | 105,133                           |                             | 185,082         |
| Park Maintenance General                          |           |                                                     | 400 515    | 199,610                           |                             | 199,610         |
| Golf Course                                       |           |                                                     | 483,717    | 317,430                           |                             | 801,147         |
| Basketball court, soccer field, & accessories     |           |                                                     | 105,108    |                                   |                             | 105,108         |
| Rehabilitate existing picnic sites & improvements |           |                                                     | 172,707    |                                   |                             | 172,707         |
| Park Maintenance General                          |           |                                                     | 24,593     |                                   |                             | 24,593          |
| EDA Olympic Swimming Pool                         |           |                                                     | 541,629    |                                   |                             | 541,629         |
| Park Development PCT 4                            |           |                                                     | 19,084     |                                   |                             | 19,084          |
| Mirando/Oilton Parks                              |           |                                                     | 63,580     |                                   |                             | 63,580          |
| Golf Course Improvements                          |           |                                                     | 237,985    |                                   |                             | 237,985         |
| Lake Casa Blanca Boat Ramp                        |           |                                                     | 46,190     |                                   |                             | 46,190          |
| Lake Casa Blanca Improvements                     |           |                                                     | 2,013,958  |                                   |                             | 2,013,958       |
| Boy Scout Camp Imp                                |           |                                                     | 180,344    |                                   |                             | 180,344         |
| Lake Casa Blanca Swimming Pool                    |           |                                                     | 203,617    |                                   |                             | 203,617         |
|                                                   |           |                                                     |            |                                   | (0                          | ontinued)       |

|                                               |         | Infrastructure and Infrastructure |           | Furniture,<br>Fixtures And | Construction |              |
|-----------------------------------------------|---------|-----------------------------------|-----------|----------------------------|--------------|--------------|
|                                               | Land    | in Progress                       | Buildings | Equipment                  | In Progress  | <u>Total</u> |
| Community and Economic Development(continued) |         |                                   |           |                            |              |              |
| Swimming Pool                                 |         |                                   |           |                            |              |              |
| Hotel Motel Occup Tax Fund                    |         |                                   |           | 2,887                      |              | 2,887        |
| EDA Life Downs                                |         |                                   |           | 13,065                     |              | 13,065       |
| El Cenizo Computer Capaci                     |         |                                   |           | 9,462                      |              | 9,462        |
| TDHCA Self Help Center                        | 3,304   |                                   |           | 8,434                      |              | 11,738       |
| Colonia Self Help Center                      |         |                                   |           | 36,100                     |              | 36,100       |
| Mirando Oilton Parks                          |         |                                   |           |                            |              |              |
| Lake Casa Blanca Improvements                 |         |                                   |           |                            |              |              |
| EDA Olympic Swimming Pool                     |         |                                   |           |                            |              |              |
| Villa Antigua                                 | 519,524 |                                   | 90,546    |                            | 20,295       | 630,365      |
| Texas A&M El Cenizo Community Center          |         |                                   | 254,855   |                            |              | 254,855      |
| Texas A&M Larga Vista Resource Center         |         |                                   | 315,245   | 160,000                    |              | 475,245      |
| A&M Larga Vista Resource Center               |         |                                   |           | 99,986                     |              | 99,986       |
| Rio Bravo Civic Center                        | 10,000  |                                   |           | 87,111                     |              | 97,111       |
| Contract 51-00014                             |         |                                   |           |                            |              |              |
| Rio Bravo Comm Center TPWD # 51-00014         |         |                                   | 125,880   |                            | 31,306       | 157,186      |
| St Imp & Rio Bravo Civic Cntr-Civ Cntr        |         |                                   | 152,314   |                            |              | 152,314      |
| Quad City Community Center                    |         |                                   |           | 163,631                    | 6,279        | 169,910      |
| Oilton Bruni Mirando CC                       |         |                                   | 566,057   | 1,736                      |              | 567,793      |
| Lake Casa Blanca Boat Ramp                    |         |                                   |           |                            |              |              |
| Bruni Community Center                        |         |                                   | 369,774   |                            |              | 369,774      |
| Larga Vista Library                           |         |                                   |           |                            | 14,444       | 14,444       |
| El Cenizo Library                             |         |                                   |           |                            | 1,000        | 1,000        |
| Park Development Pct 1                        |         |                                   |           |                            | 14,753       | 14,753       |
| Park Development Pct 2                        |         |                                   |           |                            | 29,102       | 29,102       |
| Park Development Pct 3                        |         |                                   |           |                            | 353          | 353          |
| Park Development Pct 4                        |         |                                   |           |                            | 183,053      | 183,053      |
| Peñitas Community Center                      |         |                                   |           |                            | 4,844        | 4,844        |
| Club Office                                   |         |                                   | 58,136    |                            |              | 58,136       |
| Larga Vista Center                            |         |                                   | 290,000   |                            |              | 290,000      |
| Larga Vista Expansion                         |         |                                   |           |                            | 147,833      | 147,833      |
| Mainstage                                     |         |                                   | 319,517   |                            |              | 319,517      |
| Show Bam                                      |         |                                   | 134,342   |                            |              | 134,342      |
| Wash Bam                                      |         |                                   | 25,000    |                            |              | 25,000       |
| Holding Pens                                  |         |                                   | 134,342   |                            |              | 134,342      |
| Picnic Building 1                             |         |                                   | 25,000    |                            |              | 25,000       |
| Picnic Building 2                             |         |                                   | 25,000    |                            |              | 25,000       |
| Holding Bam                                   |         |                                   | 134,342   |                            |              | 134,342      |
| Sales Arena                                   |         |                                   | 133,174   |                            |              | 133,174      |
| Open Pavillion                                |         |                                   | 199,539   |                            |              | 199,539      |
| Jockey Building 1                             |         |                                   | 35,000    |                            |              | 35,000       |
| Jockey Building 2                             |         |                                   | 35,000    |                            |              | 35,000       |
| Finance Office Building                       |         |                                   | 30,000    |                            |              | 30,000       |
| Closed Pavillion                              |         |                                   | 199,539   |                            |              | 199,539      |
| Horse Stall 1                                 |         |                                   | 57,416    |                            |              | 57,416       |
| Horse Stall 2                                 |         |                                   | 57,416    |                            |              | 57,416       |
| Horse Stall 3                                 |         |                                   | 57,416    |                            |              | 57,416       |
| Horse Stall 4                                 |         |                                   | 57,416    |                            |              | 57,416       |
|                                               |         |                                   | 57,416    |                            |              | 57,416       |
| Horse Stall 5                                 |         |                                   | 57,416    |                            |              | 57,416       |
| Horse Stall 6                                 |         |                                   | 57,416    |                            |              | 57,416       |
| Horse Stall 7                                 |         |                                   | 300,000   |                            |              | 300,000      |
| Horse Track Bleacher-Grand Stand              |         |                                   | 19,729    |                            |              | 19,729       |
| Pavillion BBQ Cover                           |         |                                   | 38,337    |                            |              | 38,337       |
| Carpenter Barn                                |         |                                   | 50,557    |                            |              |              |
|                                               |         |                                   |           |                            |              | (continued)  |

|     |                                                                                                                 | Lond    | Infrastructure and Infrastructure | Duildings | Furniture, Fixtures And | Construction | Total              |
|-----|-----------------------------------------------------------------------------------------------------------------|---------|-----------------------------------|-----------|-------------------------|--------------|--------------------|
| C.  | ommunity and Economic Development(continued)                                                                    | Land    | in Progress                       | Buildings | Equipment               | In Progress  | 10111              |
| C   | Floyd Center I                                                                                                  |         |                                   |           | 50,000                  |              | 50,000             |
|     | Floyd Center II                                                                                                 |         |                                   |           | 50,000                  |              | 50,000             |
|     | Coordinator Office                                                                                              |         |                                   |           | 113,752                 |              | 113,752            |
|     | Jesus Garcia I                                                                                                  |         |                                   |           | 60,000                  |              | 60,000             |
|     |                                                                                                                 |         |                                   |           | 54,000                  |              | 54,000             |
|     | Jesus Garcia II                                                                                                 |         |                                   |           | 184,638                 |              | 184,638            |
|     | Little Folks                                                                                                    |         |                                   |           | 229,273                 |              | 229,273            |
|     | Little Palominos                                                                                                |         |                                   |           | 60,000                  |              | 60,000             |
|     | Magic Corner I                                                                                                  |         |                                   |           | 60,000                  |              | 60,000             |
|     | Magic Comer II                                                                                                  |         |                                   |           |                         |              |                    |
|     | Roosevelt                                                                                                       |         |                                   |           | 61,000                  |              | 61,000             |
|     | Russell Terrace                                                                                                 |         |                                   |           | 61,000                  |              | 61,000             |
|     | Jorge De La Garza Center                                                                                        |         |                                   |           | 61,000                  |              | 61,000             |
|     | Sierra Vista Center                                                                                             |         |                                   |           | 281,843                 |              | 281,843            |
|     | Springfield Acres                                                                                               |         |                                   |           | 61,000                  |              | 61,000             |
|     | Tatangelo I                                                                                                     |         |                                   |           | 64,000                  |              | 64,000             |
|     | Tatangelo II                                                                                                    |         |                                   |           | 61,000                  |              | 61,000             |
|     | Tatangelo III                                                                                                   |         |                                   |           | 67,000                  |              | 67,000             |
|     | Tatangelo IV                                                                                                    |         |                                   |           | 67,000                  |              | 67,000             |
|     | Villa Allegre I                                                                                                 |         |                                   |           | 55,000                  |              | 55,000             |
|     | Villa Allegre II                                                                                                |         |                                   |           | 63,000                  |              | 63,000             |
|     | Villa Allegre III                                                                                               |         |                                   |           | 63,772                  |              | 63,772             |
|     | Villa Allegre IV                                                                                                |         |                                   |           | 55,000                  |              | 55,000             |
|     | Prada                                                                                                           |         |                                   |           | 116,300                 | 450.060      | 116,300            |
|     | Total Community and Economic Development                                                                        | 532,828 |                                   | 8,585,041 | 3,258,925               | 453,263      | 12,830,057         |
| lnf | rastructure and Environmental Services Facilities and Other Improvements: Fire Station Budget & Records General |         |                                   |           | 171,013<br>241,890      |              | 171,013<br>241,890 |
|     | Road Maintenance General                                                                                        |         |                                   | 793,236   | 3,872,998               |              | 4,666,234          |
|     | Mirando City St Improvement Fy 89                                                                               |         |                                   |           |                         |              |                    |
|     | Mirando City St Improvement Fy 90                                                                               |         |                                   |           |                         |              |                    |
|     | 911 Computerization Costs                                                                                       |         |                                   |           |                         |              |                    |
|     | Community Development Project 714060 El Cenizo Community Development                                            | 700     |                                   |           |                         |              | 700                |
|     | Project 715105 El Pico Road                                                                                     | 19,642  |                                   |           |                         |              | 19,642             |
|     | Community Development Project 70299                                                                             | ,-      |                                   |           |                         |              | ,                  |
|     | Community Development Project 703110                                                                            |         |                                   |           |                         |              |                    |
|     | Community Development Project 703145                                                                            |         |                                   |           |                         |              |                    |
|     | Community Development Project 703155                                                                            | 71,000  |                                   |           |                         |              | 71,000             |
|     | Community Development Project 703939                                                                            | ,       |                                   |           | 18,000                  |              | 18,000             |
|     | Community Development Project 714899                                                                            |         |                                   |           | ,                       |              | ŕ                  |
|     | Community Development Project 715015                                                                            |         |                                   |           |                         |              |                    |
|     | Community Development Project 716235                                                                            | 25,000  |                                   |           |                         |              | 25,000             |
|     | Community Development Project 720889                                                                            | 23,000  |                                   |           |                         |              | ,                  |
|     | Community Development Project 720009  Community Development Project 721859                                      |         |                                   |           |                         | 20,083       | 20,083             |
|     | Mirando City St Improvement Fy88                                                                                |         |                                   |           | 6,495                   | 20,003       | 6,495              |
|     | St Imp & Rio Bravo Civ Cntr-Fire Pro                                                                            |         |                                   |           | 0,473                   |              | 0,175              |
|     | Mirando City St Improvement Fy 91                                                                               |         |                                   |           |                         |              |                    |
|     |                                                                                                                 |         |                                   |           |                         |              |                    |
|     | Larga Vista Road Way                                                                                            |         |                                   |           |                         |              |                    |
|     | TWDB Larga Vista Waste Water Improv                                                                             | 02 400  |                                   |           | 40.729                  |              | 132,226            |
|     | Larga Vista Europeian                                                                                           | 82,488  |                                   |           | 49,738                  | 14 050       |                    |
|     | Larga Vista Expansion                                                                                           | 6 275   |                                   |           |                         | 14,858       | 14,858<br>6,375    |
|     | Rio Bravo Drainage Contract                                                                                     | 6,375   |                                   |           |                         |              |                    |
|     |                                                                                                                 |         |                                   |           |                         | (Co          | ontinued)          |
|     |                                                                                                                 |         |                                   |           |                         |              |                    |

|                                                                                                                                      | <b>T</b> - <b>1</b> | Infrastructure<br>and Infrastructure | Duildings | Furniture, Fixtures And | Construction | Total              |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------------|-----------|-------------------------|--------------|--------------------|
| I C I F                                                                                                                              | Land                | in Progress                          | Buildings | Equipment               | In Progress  | 10181              |
| Infrastructure and Environmental Services                                                                                            |                     |                                      |           |                         |              |                    |
| Facilities and Other Improvements: (continued)                                                                                       | 2.066               |                                      |           | 23,200                  |              | 25,266             |
| Rio Bravo Capital Project                                                                                                            | 2,066               |                                      |           | 23,200                  |              | 30,764             |
| Road Highway Acquisition                                                                                                             | 30,764              |                                      |           |                         |              | 30,704             |
| Bruni/Mirando Paving                                                                                                                 |                     |                                      |           | 217 926                 |              | 217,826            |
| Detention Center Waterline                                                                                                           |                     |                                      |           | 217,826<br>999          |              | 999                |
| St Imp & Rio Bravo Civic Cntr-Admin                                                                                                  |                     |                                      |           | 999                     |              | 222                |
| St Imp & Rio Bravo Civic Cntr-St Imp                                                                                                 | 250.000             |                                      |           |                         |              | 250,000            |
| Webb County Detention Center                                                                                                         | 250,000             |                                      |           |                         |              | 230,000            |
| LCC Community College Consortium for                                                                                                 |                     |                                      |           |                         |              |                    |
| 3 Webb County Community Centers                                                                                                      |                     |                                      |           | 17.150                  |              | 17,159             |
| On Site Composting                                                                                                                   |                     |                                      | 1.40.505  | 17,159                  |              | ,                  |
| Standpipe water storage tank                                                                                                         |                     |                                      | 142,785   |                         |              | 142,785            |
| Facilities/Waterlines                                                                                                                |                     |                                      | 123,100   |                         |              | 123,100            |
| Revenue Sharing                                                                                                                      |                     |                                      | 24,468    |                         |              | 24,468             |
| Potable water dispenser                                                                                                              |                     |                                      | 500,000   |                         |              | 500,000            |
| Outdoor lighting-baseball field                                                                                                      |                     |                                      | 68,269    |                         |              | 68,269             |
| Fire Protection Facilities                                                                                                           |                     |                                      | 55,811    |                         |              | 55,811             |
| Fire Protection Facilities                                                                                                           |                     |                                      | 63,704    |                         |              | 63,704             |
| Vehile & Heavy Equipment Maint-Old shop                                                                                              |                     |                                      | 59,800    |                         |              | 59,800             |
| Mirando Community Center                                                                                                             |                     |                                      | 200,222   |                         |              | 200,222            |
| Oilton Elevated Tank                                                                                                                 |                     | 436,062                              |           |                         |              | 436,062            |
| Road & Bridge                                                                                                                        |                     |                                      |           | 1,036,235               |              | 1,036,235          |
| Road & Bridge Motor Pool                                                                                                             |                     |                                      | 696,840   |                         |              | 696,840            |
| Total Facilities and Other Improvements                                                                                              | 488,035             | 436,062                              | 2,728,235 | 5,655,553               | 34,941       | 9,342,825          |
| Water and Sewer Lines                                                                                                                |                     |                                      |           |                         |              |                    |
| Waterline Larga Vista Subdivision Contract 703155                                                                                    |                     | 164,386                              |           |                         |              | 164,386            |
| Sewerline Larga Vista Subdivision Contract 703155                                                                                    |                     | 927,020                              |           |                         |              | 927,020            |
| Facilities/Waterlines Bruni/Oilton Contract 703135                                                                                   |                     | 123,100                              |           |                         |              | 123,100            |
| Sewer lines El Cenizo Contract 714060                                                                                                |                     | 567,306                              |           |                         |              | 567,306            |
|                                                                                                                                      |                     | 507,500                              |           |                         |              | ŕ                  |
| Larga Vista Subdivision TW                                                                                                           |                     | 1,349,592                            |           |                         |              | 1,349,592          |
| Wastewater collection lines                                                                                                          |                     | 18,866                               |           |                         |              | 18,866             |
| Waterline Correctional Facility CCA                                                                                                  |                     | 10,000                               |           |                         |              | 20,000             |
| Waterline Mangana-Hein Road/                                                                                                         |                     | 132,620                              |           |                         |              | 132,620            |
| Modular Contract 717282                                                                                                              |                     | 86,800                               |           |                         |              | 86,800             |
| Sewerline Construction Systems Contract 717282                                                                                       |                     |                                      |           |                         |              | 442,068            |
| Waterline Detention Center                                                                                                           |                     | 442,068                              |           |                         | <del></del>  | 3,811,758          |
| Total Water and Sewer Lines                                                                                                          |                     | 3,811,758                            |           |                         |              | 3,011,730          |
| Infrastructure                                                                                                                       |                     |                                      |           |                         |              | . د د د د د        |
| Larga Vista Water Extension                                                                                                          |                     | 181,604                              |           |                         |              | 181,604            |
| Larga Vista Hwy 59 link to 359                                                                                                       |                     | 170,506                              |           |                         |              | 170,506            |
| St Imp & Rio Bravo Civic Cntr                                                                                                        |                     | 31,462                               |           |                         |              | 31,462             |
| St Imp & Rio Bravo Civic Cntr-Contract 707081                                                                                        |                     | 105,741                              |           |                         |              | 105,741            |
| TWDB Colonias ProjectCounty/City Interlocal                                                                                          |                     | 55,839                               |           |                         |              | 55,839             |
| Street Improvement Mirando City                                                                                                      |                     | 268,076                              |           |                         |              | 268,076            |
| Street Improvement Mirando City-Contract 708319                                                                                      |                     | 168,835                              |           |                         |              | 168,835            |
| Street Improvement Mirando City-Contract 700399                                                                                      |                     | 189,817                              |           |                         |              | 189,817            |
| Espejo Molina Road Widening-Contract 701941                                                                                          |                     | 295,574                              |           |                         |              | 295,574            |
| Street Paving-Contract 702691                                                                                                        |                     | 141,025                              |           |                         |              | 141,025            |
|                                                                                                                                      |                     | ,                                    |           |                         |              |                    |
| Storm Drainage Improvements                                                                                                          |                     | 147,897                              |           |                         |              | 147,897            |
| Empire Moline Contract 702601                                                                                                        |                     | 1 T / , U J /                        |           |                         |              | ,                  |
| Espejo Molina-Contract 702691                                                                                                        |                     |                                      |           |                         |              | 281.748            |
| Espejo Molina-Contract 702691  EDA Matching For Extension County/City Interlocal  Extension of McPherson Road County/City Interlocal |                     | 281,748<br>612,497                   |           |                         |              | 281,748<br>612,497 |

|                                                     |      | Infrastructure and Infrastructure | edice.      | Furniture,<br>Fixtures And | Construction |            |
|-----------------------------------------------------|------|-----------------------------------|-------------|----------------------------|--------------|------------|
| Information and Emission months Complete            | Land | in Progress                       | Buildings   | Equipment                  | In Progress  | Total      |
| Infrastructure and Environmental Services           |      |                                   |             |                            |              |            |
| Infrastructure (continued)                          |      | 765,896                           |             |                            |              | 765,896    |
| Inner Loop Capital Project County/City Interlocal   |      |                                   |             |                            |              |            |
| Community Siren Oilton-Contract 703939              |      | 21,108                            |             |                            |              | 21,108     |
| Street Paving Bruni-Contract 701941                 |      | 154.005                           |             |                            |              | 154 095    |
| Flood and Drainage Facilities Rio Bravo-Contract 70 |      | 154,985                           |             |                            |              | 154,985    |
| Extension of Del Mar BoulevardCounty/City Interloca |      | 200,736                           |             |                            |              | 200,736    |
| Street Paving Larga Vista-Contract 703155           |      | 552,564                           |             |                            |              | 552,564    |
| Detention Pond Liner Larga Vista                    |      |                                   |             |                            |              |            |
| Subdivision-Contract 703155                         |      | 181,989                           |             |                            |              | 181,989    |
| Flood and Drainage Facilities Rio Bravo             |      |                                   |             |                            |              |            |
| Drainage-Contract 703110                            |      | 296,178                           |             |                            |              | 296,178    |
| Reconcstuct access to La Presa Colonia              |      |                                   |             |                            |              |            |
| Mangana-Hein Road Contract 714899                   |      | 624,856                           |             |                            |              | 624,856    |
| Street Paving El Pico Road Contract 715105          |      | 288,325                           |             |                            |              | 288,325    |
| Wormser Road Project County/City Interlocal         |      | 104,436                           |             |                            |              | 104,436    |
| Street improvements; upgrade base and caliche       |      |                                   |             |                            |              |            |
| Tanquesitos I & II; Los Altos Contract 716941       |      | 440,000                           |             |                            |              | 440,000    |
| Caliche Road Correctional Facility CCA              |      | 35,259                            |             |                            |              | 35,259     |
| Upgrade of Soil Roads Penitas West Contract 717831  |      | 331,402                           |             |                            |              | 331,402    |
| Storm Drainage Penitas West Contract 717831         |      | 269,962                           |             |                            |              | 269,962    |
| Road Improvements Mangana-Hein Road/                |      |                                   |             |                            |              |            |
| Modular Contract 717282                             |      | 152,378                           |             |                            |              | 152,378    |
| Drainage Improvements Mangana-Hein                  |      |                                   |             |                            |              |            |
| Road/Modular Contract 717282                        |      | 33,337                            |             |                            |              | 33,337     |
| Self Help Center Drainage                           |      |                                   |             |                            |              |            |
| Improvements-Contract 718003                        |      | 96,999                            |             |                            |              | 96,999     |
| 911 Computerization Costs                           |      |                                   |             |                            |              |            |
| Bruni/Mirando Paving                                |      | 28,139                            |             |                            |              | 28,139     |
| LCC Community College Consortium                    |      | ,                                 |             |                            |              | •          |
| Storm Drainage                                      |      | 5,460                             |             |                            |              | 5,460      |
| 3 Webb County Community Centers                     |      | 21,000                            |             |                            |              | 21,000     |
| Total Infrastructure                                |      | 7,255,630                         | <del></del> | ·                          |              | 7,255,630  |
|                                                     |      | , ,                               |             |                            |              |            |
| Infrastructure in Progress                          |      |                                   |             |                            |              |            |
| Sewerline w/manholes-Contract 720155                |      | 78,200                            |             |                            |              | 78,200     |
| Street Easement Acquisition-Contract 720155         |      | 442,261                           |             |                            |              | 442,261    |
| International Bridge Capital Project                |      | 2,270,893                         |             |                            |              | 2,270,893  |
| 0.5 MGD Rio Bravo Wastewater treatment plant-Con    |      | 3,718,575                         |             |                            |              | 3,718,575  |
| TWDB GO11900 CWTAP Wastewater Treatment             |      | 306,566                           |             |                            |              | 306,566    |
| TWDB GO11800 EDAP Wastewater Construction           |      |                                   |             |                            |              |            |
| TWDB GO11800 EDAP Wastewater Construction           |      | 3,370,708                         |             |                            |              | 3,370,708  |
| TCDP 721175 Colonias EDAP                           |      | 10,341                            |             |                            |              | 10,341     |
| Cuatro Vientos Road Project                         |      | 64,730                            |             |                            |              | 64,730     |
| Mirando Paving Project                              |      | 23,480                            |             |                            |              | 23,480     |
| Los Corralitos Water System                         |      | 155,438                           |             |                            |              | 155,438    |
| Right of Way Community Development TCDP 72110       |      | 77,739                            |             |                            |              | 77,739     |
| Community Development Project 720889                |      | 204,675                           |             |                            |              | 204,675    |
|                                                     |      |                                   |             |                            |              | 112,327    |
| R.O.W. Acquisition Hwy 59/359                       |      | 112,327                           |             |                            |              | 165,330    |
| Right of Way Acquisition Hwy 59 Colonias: 5 Ranch   |      | 165,330                           |             |                            |              |            |
| Project # 720889                                    |      | 38,726                            |             |                            |              | 38,726     |
| Bruni Paving Design Project                         |      | 47,500                            |             |                            |              | 47,500     |
| Total Infrastructure in Progress                    |      | 11,087,488                        |             |                            |              | 11,087,488 |

(continued)

|    |                                                              |      | Infrastructure and Infrastructure |           | Furniture,<br>Fixtures And | Construction |           |
|----|--------------------------------------------------------------|------|-----------------------------------|-----------|----------------------------|--------------|-----------|
|    |                                                              | Land | in Progress                       | Buildings | Equipment                  | In Progress  | Total     |
| In | frastructure and Environmental Services                      |      |                                   |           |                            |              |           |
|    | Bridges                                                      |      | 154.060                           |           |                            |              | 154,969   |
|    | Jennings Road; Culvert at Agua Azul Creek                    |      | 154,969                           |           |                            |              |           |
|    | Jennings Road; Culvert at Barrocito Creek                    |      | 98,210                            |           |                            |              | 98,210    |
|    | La Martinera Rd; Culvert at Br Of Jaboncillo Crk             |      | 70,004                            |           |                            |              | 70,004    |
|    | Mangana Hein Rd; Culvert at Branch Of Becerra Cree           |      | 70,137                            |           |                            |              | 70,137    |
|    | Mines Road; Culvert at Branch Of Espada Creek                |      | 106,641                           |           |                            |              | 106,641   |
|    | Mines Road; Culvert at Branch Of Espada Creek                |      | 76,648                            |           |                            |              | 76,648    |
|    | San Ignacio Rd; Culvert at Chacon Creek                      |      | 122,808                           |           |                            |              | 122,808   |
|    | Mangana Hein Rd; Culvert at Dolores Creek                    |      | 327,969                           |           |                            |              | 327,969   |
|    | Mangana Hein Rd; Culvert at Draw                             |      | 80,156                            |           |                            |              | 80,156    |
|    | Mines Road; Culvert at Pinto Creek                           |      | 130,050                           |           |                            |              | 130,050   |
|    | Lincoln Road; Steel Girder at Becerra Creek                  |      | 13,663                            |           |                            |              | 13,663    |
|    | Mangana Hein Rd; Steel Girder at Becerra Creek               |      | 9,298                             |           |                            |              | 9,298     |
|    | Mines Rd; Steel Girderat Chupadora Creek                     |      | 9,909                             |           |                            |              | 9,909     |
|    | Lincoln Road; Steel Girder at Salado Creek                   |      | 15,743                            |           |                            |              | 15,743    |
|    | Mines Rd; Steel Girder at San Ambrosia Creek                 |      | 10,544                            |           |                            |              | 10,544    |
|    | Espejo-Gates Road; Steel Girder at Velenzuela Creek          |      | 7,032                             |           |                            |              | 7,032     |
|    | Espejo-Gates Road; Steel Girder at Velenzuela Creek          |      | 5,224                             |           |                            |              | 5,224     |
|    | Aguilares Road; Timber Stringer at Agua Azul Creek           |      | 16,934                            |           |                            |              | 16,934    |
|    | Callaghan Road; Timber Stringer at Becerra Creek             |      | 12,778                            |           |                            |              | 12,778    |
|    | Eistetter Road; Timber Stringer at Br Of D0Lores Cree        |      | 7,315                             |           |                            |              | 7,315     |
|    | Alamo Road; Timber Stringer at Br Of Jaboncillo Crk          |      | 53,106                            |           |                            |              | 53,106    |
|    | Las Tiendas Road; Timber Stringer at Br Of Santa Isal        |      | 7,837                             |           |                            |              | 7,837     |
|    | Las Tiendas Road; Timber Stringer at Br Of Santa Isal        |      | 10,483                            |           |                            |              | 10,483    |
|    | La Martinera Rd; Timber Stringer at Br Of Venado Cr          |      | 13,117                            |           |                            |              | 13,117    |
|    |                                                              |      | 11,595                            |           |                            |              | 11,595    |
|    | Callaghan Road; Timber Stringer at Branch Of Carrizi         |      | 9,783                             |           |                            |              | 9,783     |
|    | Callaghan Road; Timber Stringer at Branch Of Carrizi         |      |                                   |           |                            |              | 18,446    |
|    | Callaghan Road; Timber Stringer at Branch Of Carrizi         |      | 18,446                            |           |                            |              | 9,077     |
|    | Callaghan Road; Timber Stringer at Branch Of Carrizi         |      | 9,077                             |           |                            |              | 11,693    |
|    | Callaghan Road; Timber Stringer at Branch Of Carrizi         |      | 11,693                            |           |                            |              | 144,223   |
|    | Callaghan Road; Timber Stringer at Branch Of Carrizi         |      | 144,223                           |           |                            |              |           |
|    | Callaghan Road; Timber Stringer at Branch Of Carrizi         |      | 12,603                            |           |                            |              | 12,603    |
|    | Mines Road; Timber Stringer at Branch Of Espada Cn           |      | 26,182                            |           |                            |              | 26,182    |
|    | Mines Road; Timber Stringer at Branch Of Espada Cn           |      | 13,358                            |           |                            |              | 13,358    |
|    | Raices Road; Timber Stringer at Branch Of Jaboncillo         |      | 17,499                            |           |                            |              | 17,499    |
|    | Raices Road; Timber Stringer at Branch Of Raices Cro         |      | 53,084                            |           |                            |              | 53,084    |
|    | Lincoln Road; Timber Stringer at Branch Of Salado C          |      | 12,708                            |           |                            |              | 12,708    |
|    | Jordan Ranch Rd; Timber Stringer at Branch Of San J          |      | 12,674                            |           |                            |              | 12,674    |
|    | Las Tiendas Road; Timber Stringer at Branch Of Tejo          |      | 14,529                            |           |                            |              | 14,529    |
|    | Callaghan Road; Timber Stringer at Branch Of Venad           |      | 8,928                             |           |                            |              | 8,928     |
|    | Espejo-Gates Road; Timber Stringer at Canyon Creek           |      | 8,928                             |           |                            |              | 8,928     |
|    | Callaghan Road; Timber Stringer at Carrizitos Creek          |      | 18,950                            |           |                            |              | 18,950    |
|    | Eistetter Road; Timber Stringer at Dolores Creek             |      | 142,666                           |           |                            |              | 142,666   |
|    | La Martinera Rd; Timber Stringer at Dolores Creek            |      | 32,780                            |           |                            |              | 32,780    |
|    | Eistetter Road; Timber Stringer at Dolores Creek Relia       |      | 7,315                             |           |                            |              | 7,315     |
|    | Mines Road; Timber Stringer at Espada Creek                  |      | 19,799                            |           |                            |              | 19,799    |
|    | Raices Road; Timber Stringer at Mesteno Creek                |      | 18,214                            |           |                            |              | 18,214    |
|    | Las Tiendas Road; Timber Stringer at Palito Blanco A         |      | 8,712                             |           |                            |              | 8,712     |
|    | Rubios Rd; Timber Stringer at San Juanito Creek              |      | 100,051                           |           |                            |              | 100,051   |
|    | Las Tiendas Road; Timber Stringer at Tejones Creek           |      | 9,505                             |           |                            |              | 9,505     |
|    |                                                              |      | 12,885                            |           |                            |              | 12,885    |
|    | Wright Road; Timber Stringer at Tejones Creek  Total Bridges |      | 2,186,762                         |           |                            |              | 2,186,762 |

(continued)

|    |                                          |      | Infrastructure and Infrastructure |           | Furniture,<br>Fixtures And | Construction |            |
|----|------------------------------------------|------|-----------------------------------|-----------|----------------------------|--------------|------------|
|    | en e | Land | in Progress                       | Buildings | Equipment                  | In Progress  | Total      |
| In | frastructure and Environmental Services  |      |                                   |           |                            |              |            |
|    | Paved Roads                              |      |                                   |           |                            |              |            |
|    | Espejo-Molina                            |      | 696,498                           |           |                            |              | 696,498    |
|    | Mangana-Hein Road                        |      | 724,241                           |           |                            |              | 724,241    |
|    | Mangana-Hein Road                        |      | 972,195                           |           |                            |              | 972,195    |
|    | Golf/Entrance                            |      | 261,187                           |           |                            |              | 261,187    |
|    | Jennings                                 |      | 1,944,389                         |           |                            |              | 1,944,389  |
|    | Community - Augilares                    |      | 72,552                            |           |                            |              | 72,552     |
|    | Community - Oilton City                  |      | 480,145                           |           |                            |              | 480,145    |
|    | Community - Mirando City                 |      | 406,290                           |           |                            |              | 406,290    |
|    | Community - Bruni                        |      | 493,353                           |           |                            |              | 493,353    |
|    | Penitas West Drive                       |      | 502,112                           |           |                            |              | 502,112    |
|    | Colonias, Network 3 - Inter Comm Ind Pk  |      | 683,069                           |           |                            |              | 683,069    |
|    | Colonias, Network 4 - Pinto Valle Ind Pk |      | 490,956                           |           |                            |              | 490,956    |
|    | Colonias, Network 6 - Botines            |      | 254,785                           |           | · .                        |              | 254,785    |
|    | Total Paved Roads                        |      | 7,981,772                         |           |                            |              | 7,981,772  |
|    |                                          |      |                                   |           |                            |              |            |
|    | Caliche Roads                            |      |                                   |           |                            |              |            |
|    | Mangana-Hein Road                        |      | 293,350                           |           |                            |              | 293,350    |
|    | Mangana-Hein Road                        |      | 324,781                           |           |                            |              | 324,781    |
|    | Wormser Road                             |      | 670,515                           |           |                            |              | 670,515    |
|    | Jennings                                 |      | 544,794                           |           |                            |              | 544,794    |
|    | Jordan Road                              |      | 104,768                           |           |                            |              | 104,768    |
|    | J. C. Perez Road                         |      | 1,833,440                         |           |                            |              | 1,833,440  |
|    | Lincoln-Nicholson road                   |      | 83,814                            |           |                            |              | 83,814     |
|    | Magnolia                                 |      | 240,966                           |           |                            |              | 240,966    |
|    | Mills-Bennet                             |      | 52,384                            |           |                            |              | 52,384     |
|    | Moreno                                   |      | 115,245                           |           |                            |              | 115,245    |
|    | Pescadito                                |      | 209,536                           |           |                            |              | 209,536    |
|    | Pintas Adami S                           |      | 220,013                           |           |                            |              | 220,013    |
|    | Rubio Road                               |      | 324,781                           |           |                            |              | 324,781    |
|    | San Pablo                                |      | 429,549                           |           |                            |              | 429,549    |
|    | Santo Nino                               |      | 251,443                           |           |                            |              | 251,443    |
|    | Superior                                 |      | 1,278,170                         |           |                            |              | 1,278,170  |
|    | Vaquillas                                |      | 1,948,685                         |           |                            |              | 1,948,685  |
|    | Welhousen Road                           |      | 34,481                            |           |                            |              | 34,481     |
|    | Wilson                                   |      | 869,574                           |           |                            |              | 869,574    |
|    | Wormser Road                             |      | 2,776,352                         |           |                            |              | 2,776,352  |
|    | Colonias, Network 1-Colorado Acres,etc.  |      | 188,582                           |           |                            |              | 188,582    |
|    | Colonias, Network 2- Pueblo Nuevo        |      | 73,338                            |           |                            |              | 73,338     |
|    | Colonias, Network 5 - D-5 Acres          |      | 62,861                            |           |                            |              | 62,861     |
|    | Community - Augilares                    |      | 83,814                            |           |                            |              | 83,814     |
|    | Community - Oilton City                  |      | 115,245                           |           |                            |              | 115,245    |
|    | Community - Mirando City                 |      | 261,920                           |           |                            |              | 261,920    |
|    | Webb                                     |      | 52,384                            |           |                            |              | 52,384     |
|    | Alamo Road                               |      | 1,980,115                         |           |                            |              | 1,980,115  |
|    |                                          |      | 880,051                           |           |                            |              | 880,051    |
|    | Callaghan Road                           |      | 3,101,133                         |           |                            |              | 3,101,133  |
|    | Chapote-Mesas                            |      | 1,435,322                         |           |                            |              | 1,435,322  |
|    | Eagle Pass                               |      | 1,037,203                         |           |                            |              | 1,037,203  |
|    | Espejo-Gates                             |      | 1,121,018                         |           |                            |              | 1,121,018  |
|    | Galvan                                   |      | 1,037,203                         |           |                            |              | 1,037,203  |
|    | Jefferies                                |      | 1,037,203                         |           |                            |              | 157,152    |
|    | Las Tiendas                              |      | 52,384                            |           |                            |              | 52,384     |
|    | Penitas West Drive                       |      | 209,536                           |           |                            |              | 209,536    |
|    | Phelps                                   |      | 209,550                           |           |                            |              |            |
|    |                                          |      |                                   |           |                            | · (          | continued) |

|                                           | Land      | Infrastructure<br>and Infrastructure<br>in Progress | Buildings                               | Furniture, Fixtures And Equipment | Construction In Progress                 | Total       |
|-------------------------------------------|-----------|-----------------------------------------------------|-----------------------------------------|-----------------------------------|------------------------------------------|-------------|
| Infrastructure and Environmental Services |           |                                                     |                                         |                                   |                                          |             |
| Caliche Roads(continued)                  |           |                                                     |                                         |                                   |                                          |             |
| San Juan                                  |           | 31,430                                              |                                         |                                   |                                          | 31,430      |
| Webb                                      |           | 565,747                                             |                                         |                                   |                                          | 565,747     |
| Colonias, Network 4 - Pinto Valle Ind Pk  |           | 345,734                                             |                                         |                                   |                                          | 345,734     |
| Colonias, Network 6 - Botines             |           | 94,291                                              |                                         |                                   | <u> </u>                                 | 94,291      |
| Total Caliche Roads                       |           | 25,493,104                                          |                                         |                                   |                                          | 25,493,104  |
|                                           |           |                                                     |                                         |                                   |                                          |             |
| Dirt Roads                                |           |                                                     |                                         |                                   |                                          |             |
| Pintas Adami S                            |           | 18,334                                              |                                         |                                   |                                          | 18,334      |
| Community - Oilton City                   |           | 7,858                                               |                                         |                                   |                                          | 7,858       |
| Community - Bruni                         |           | 31,430                                              |                                         |                                   |                                          | 31,430      |
| Webb                                      |           | 10,477                                              |                                         |                                   |                                          | 10,477      |
| Alamo Road                                |           | 141,437                                             |                                         |                                   |                                          | 141,437     |
| Callaghan Road                            |           | 26,192                                              |                                         |                                   |                                          | 26,192      |
| Martinena                                 |           | 199,059                                             |                                         |                                   |                                          | 199,059     |
| Pintas Adami N                            |           | 178,106                                             |                                         |                                   |                                          | 178,106     |
| Raices Road                               |           | 172,867                                             |                                         |                                   |                                          | 172,867     |
| San Juan                                  |           | 62,861                                              |                                         |                                   |                                          | 62,861      |
| Webb                                      |           | 57,622                                              |                                         |                                   |                                          | 57,622      |
| Zamora                                    |           | 78,576                                              |                                         |                                   | A11.                                     | 78,576      |
| Total Dirt Roads                          |           | 984,819                                             | •                                       |                                   |                                          | 984,819     |
| Dam                                       |           |                                                     |                                         |                                   |                                          |             |
| Lake Casa Blanca Dam                      |           | 2,523,069                                           |                                         |                                   |                                          | 2,523,069   |
| Total Dams                                |           | 2,523,069                                           | *************************************** |                                   |                                          | 2,523,069   |
| Total Dams                                |           | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,             |                                         |                                   |                                          |             |
| Cattle Guards                             |           |                                                     |                                         |                                   |                                          |             |
| 31 County Roads                           |           | 71,968                                              |                                         |                                   | -                                        | 71,968      |
| Total Cattle Guards                       |           | 71,968                                              |                                         |                                   |                                          | 71,968      |
| Culverts                                  |           |                                                     |                                         |                                   |                                          |             |
| 34 County Roads                           |           | 33,410                                              |                                         |                                   |                                          | 33,410      |
| Total Culverts                            |           | 33,410                                              |                                         |                                   | en e | 33,410      |
| Total Governmental Funds Capital Assets   | 5,637,002 | 61,865,842                                          | 67,860,617                              | 24,980,742                        | 738,484                                  | 161,082,686 |

(concluded)

|                                               | Capital and<br>Infrastructure<br>Assets<br>At 9/30/02 | Additions | Deductions | Reclassifications and Adjustments | Capital and Infrastructure Assets At 9/30/03 |
|-----------------------------------------------|-------------------------------------------------------|-----------|------------|-----------------------------------|----------------------------------------------|
| General Government                            |                                                       |           |            |                                   |                                              |
| Radio Communications                          | 20,752                                                |           |            |                                   | 20,752                                       |
| Commissioners Court                           | 157,521                                               | 6,530     |            |                                   | 164,051                                      |
| County Judge                                  | 67,835                                                |           |            |                                   | 67,835                                       |
| Risk Management                               | 84,068                                                |           |            |                                   | 84,068                                       |
| Elections Administrator                       | 109,964                                               |           |            |                                   | 109,964                                      |
| County Treasurer                              | 17,999                                                |           |            |                                   | 17,999                                       |
| County Auditor                                | 139,081                                               | 23,758    |            |                                   | 162,839                                      |
| Management Information Systems                | 319,485                                               | 53,445    |            |                                   | 372,930                                      |
| Public Information Officer                    | 478                                                   |           |            |                                   | 478                                          |
| Purchasing                                    | 83,408                                                | 15,896    |            |                                   | 99,304                                       |
| Tax Assessor Collector                        | 632,556                                               | 17,835    |            |                                   | 650,391                                      |
| Vehicle & Heavy Equipment Maintenance         | 6,244                                                 |           |            |                                   | 6,244                                        |
| General Operations                            | 181,157                                               |           |            |                                   | 181,157                                      |
| Building Maintenance                          | 101,237                                               | 51,300    |            |                                   | 152,537                                      |
| Central Appraisal                             | 10,184                                                |           |            |                                   | 10,184                                       |
| Land Acquisition Account                      |                                                       |           |            |                                   |                                              |
| Webb County Courthouse Renovation             | 4,331,180                                             |           |            |                                   | 4,331,180                                    |
| Administration Building                       | 15,241,125                                            | 116,797   |            |                                   | 15,357,922                                   |
| Computerization Master Plan                   | 2,209,368                                             |           |            |                                   | 2,209,368                                    |
| Webb County Fuel Depot                        |                                                       |           |            |                                   |                                              |
| AS400 Purchase                                | 285,274                                               |           |            |                                   | 285,274                                      |
| Certificates of Obligation Series 2001        |                                                       |           |            |                                   |                                              |
| Water Utility Administrative Building         |                                                       |           |            |                                   |                                              |
| Main Courthouse Building                      | 408,181                                               |           |            |                                   | 408,181                                      |
| Courthouse Annex                              | 149,411                                               |           |            |                                   | 149,411                                      |
| Available School Fund                         | 261,500                                               |           |            |                                   | 261,500                                      |
| Revenue Sharing                               |                                                       |           |            |                                   |                                              |
| 1100 Block of Flores                          |                                                       |           |            |                                   |                                              |
| Webb County Land Acquisition                  |                                                       |           |            | 150.042                           | 150.063                                      |
| R & B Office, Training Rm, Gas St             |                                                       |           |            | 158,063                           | 158,063                                      |
| R & B Garage, Car Office, Welding Shop        |                                                       |           |            | 190,953                           | 190,953                                      |
| R & B Rep. Station/Tower, Fence               |                                                       | 20.200    |            | 43,898                            | 43,898                                       |
| County Engineering                            |                                                       | 38,200    |            |                                   | 38,200                                       |
| Records Storage Warehouse                     |                                                       | 80        |            |                                   | 80<br>37,397                                 |
| Chiller Plant Project                         | 24 919 009                                            | 37,397    |            | 392,914                           | 25,572,160                                   |
| Total General Government                      | 24,818,008                                            | 361,238   |            | 392,914                           | 23,372,100                                   |
| Justice System                                |                                                       |           |            |                                   |                                              |
| County Attorney                               | 146,866                                               | 8,904     |            |                                   | 155,770                                      |
| County Clerk                                  | 142,825                                               | 2,5 2 .   |            |                                   | 142,825                                      |
| District Clerk                                | 88,918                                                | 5,373     |            |                                   | 94,291                                       |
| District Clerk Central Jury Room              | 119,927                                               |           |            |                                   | 119,927                                      |
| District Attorney                             | 54,885                                                |           |            |                                   | 54,885                                       |
| District Attorney Equitable Sharing           | 17,425                                                |           |            |                                   | 17,425                                       |
| 49th District Court                           | 332,355                                               |           |            |                                   | 332,355                                      |
| 111th District Court                          | 61,213                                                |           |            |                                   | 61,213                                       |
| 341st District court                          | 95,489                                                |           |            |                                   | 95,489                                       |
| 406th District Court                          | 1,950                                                 |           |            |                                   | 1,950                                        |
| Personal Bond Coordinator                     | 617                                                   |           |            |                                   | 617                                          |
| County Court at Law #1                        | 49,193                                                |           |            |                                   | 49,193                                       |
| County Court at Law #1 County Court at Law #2 | 33,128                                                |           |            |                                   | 33,128                                       |
| Cluster Court                                 | 23,120                                                |           |            |                                   | ,                                            |
| Justice of the Peace Pct 1 Pl 1               | 14,024                                                | 7,727     |            |                                   | 21,751                                       |
| Justice of the Peace Pct 1 Pl 2               | 20,227                                                | 14,256    |            |                                   | 34,483                                       |
|                                               | ,                                                     | <b>,</b>  |            |                                   |                                              |
|                                               |                                                       |           |            |                                   | (continued)                                  |

|     |                                               | Capital and<br>Infrastructure<br>Assets<br>At 9/30/02 | Additions | Deductions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Reclassifications and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/03 |
|-----|-----------------------------------------------|-------------------------------------------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------------------------------------|
| J   | ustice System(continued)                      |                                                       |           | George Control of the |                                   |                                                       |
| _   | Justice of the Peace Pct 2                    | 122,102                                               |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 122,102                                               |
|     | Justice of the Peace Pct 2 Pl 2               |                                                       | 66,421    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 66,421                                                |
|     | Justice of the Peace Pct 3                    | 33,296                                                |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 33,296                                                |
|     | Justice of the Peace Pct 4                    | 428,220                                               |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 428,220                                               |
|     | Regional Crime Lab                            | 58,549                                                |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 58,549                                                |
|     | Public Defender's Office                      | 70,558                                                |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 70,558                                                |
|     | Law Library                                   | 5,140                                                 | 10,319    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 15,459                                                |
|     | Personal Bond Office                          | 1,012                                                 |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 1,012                                                 |
|     | Bail Bond Board                               | 1,750                                                 |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 1,750                                                 |
|     | District Attorney Hot Checks                  | 3,933                                                 |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 3,933                                                 |
|     | District Attorney Forfeiture fund             | 126,984                                               |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 126,984                                               |
|     | CJD Domestic Violence Counsel                 | 8,242                                                 |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 8,242                                                 |
|     | Women's Legal Advocate                        | 2,391                                                 |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 2,391                                                 |
|     | TJPC Juvenile Justice                         |                                                       |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   |                                                       |
|     | Alternative Education Program                 | 366,556                                               |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 366,556                                               |
|     | TJPC-A State Aid                              |                                                       |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   |                                                       |
|     | Juvenile Accountability Block Grantt          |                                                       |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   |                                                       |
|     | Drug Impact Court                             | 11,596                                                |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 11,596                                                |
|     | Drug Impact Court Reserve Fund                | 28,460                                                |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 28,460                                                |
|     | Det Center Waterline                          |                                                       |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   |                                                       |
|     | Records Management & Preservation Fund        | 22,180                                                |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 22,180                                                |
|     | County Clerk Records Management &             |                                                       |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   |                                                       |
|     | Preservation Fund                             | 6,869                                                 |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 6,869                                                 |
|     | Delinquent Task Force                         | 120                                                   |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 120                                                   |
|     | Webb County Justice Center                    | 19,639,552                                            | 13,200    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 19,652,752                                            |
|     | Judicial General                              |                                                       | 77,600    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 77,600                                                |
|     | Pretrial                                      |                                                       | 6,530     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 6,530                                                 |
|     | Juvenile Justice Center                       |                                                       | 41,937    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 41,937                                                |
|     | Total Justice System                          | 22,116,552                                            | 252,267   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 22,368,819                                            |
| P   | ublic Safety                                  |                                                       |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   |                                                       |
| - ' | Constable Pct 1                               | 266,568                                               |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 266,568                                               |
|     | Constable Forfeiture Fund                     | 2,966                                                 | 25,912    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 28,878                                                |
|     | Constable Pct 4                               | 54,593                                                | 36,726    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 91,319                                                |
|     | Constable Pct 3                               | 18,885                                                | 26,010    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 44,895                                                |
|     | Constable Pct 2                               | 6,308                                                 | 30,838    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 37,146                                                |
|     | Sheriff                                       | 1,034,832                                             | ,         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 1,034,832                                             |
|     | Criminal Justice Information System - Sheriff | 100,031                                               |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 100,031                                               |
|     | Justice Center Security                       | 19,307                                                |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 19,307                                                |
|     | Sheriff Forfeiture fund                       | 15,889                                                | 56,024    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 71,913                                                |
|     | Live Scan Electronic Arrest                   | 57,414                                                |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 57,414                                                |
|     | OJP LLEBG 98LBVX4098                          | ,                                                     | 67,300    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 67,300                                                |
|     | OJP LLEBG 2000LBBX0978                        | 112,854                                               | ,         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 112,854                                               |
|     | Special Law Enforcement Unit                  | 150,525                                               |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 150,525                                               |
|     | Performance Reward Program                    | 520,923                                               |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 520,923                                               |
|     | Chemical Dependency Treatment Facility        | 21,712                                                |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 21,712                                                |
|     | Radio Tower Land Purchase                     | 36,129                                                |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 36,129                                                |
|     | Planning & Physical Dept                      | 2,875                                                 | 19,100    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 21,975                                                |
|     | Sheriff's Substation                          | 119,042                                               | <b>,</b>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 119,042                                               |
|     | Law Enforcement Administrative Building       | 1,731,945                                             | 15,208    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 1,747,153                                             |
|     | 911 Computerization Costs                     | -,,,,,,                                               | 55,827    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 638,468                           | 694,295                                               |
|     | County Morgue                                 |                                                       | 95,494    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 95,494                                                |
|     | Total Public Safety                           | 4,272,798                                             | 428,439   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 638,468                           | 5,339,705                                             |

(continued)

|                                                   | Capital and<br>Infrastructure<br>Assets<br>At 9/30/02 | Additions         | Deductions | Reclassifications and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/03 |
|---------------------------------------------------|-------------------------------------------------------|-------------------|------------|-----------------------------------|-------------------------------------------------------|
| Corrections and Rehabilitation                    |                                                       |                   |            |                                   |                                                       |
| Jail                                              | 12,877,205                                            |                   |            |                                   | 12,877,205                                            |
| Juvenile Probation                                | 69,112                                                | 9,995             |            |                                   | 79,107                                                |
| Juvenile Department                               | 118,314                                               |                   |            |                                   | 118,314                                               |
| Juvenile Department-Choices Program               |                                                       |                   |            |                                   |                                                       |
| Adult Probation                                   | 5,047                                                 |                   |            |                                   | 5,047                                                 |
| CJAD Day Reporting Center                         | 125,475                                               |                   |            |                                   | 125,475                                               |
| Restitution Center                                | 287,927                                               |                   |            |                                   | 287,927                                               |
| Texas Juvenile Probation                          | 95,045                                                |                   |            |                                   | 95,045                                                |
| Community Corrections                             | 19,193                                                |                   |            |                                   | 19,193                                                |
| Law Enforcement Project Jail Upgrade              | 1,831,521                                             |                   |            |                                   | 1,831,521                                             |
| Loan STAR                                         |                                                       |                   |            |                                   |                                                       |
| Juvenile Justice Center                           | 175,533                                               |                   |            |                                   | 175,533                                               |
| Juvenile Center Improvements                      | 1,190,166                                             |                   |            |                                   | 1,190,166                                             |
| Juvenile Center Improvements                      | 244,949                                               |                   |            |                                   | 244,949                                               |
| Juvenile Youth Village                            |                                                       | 75,085            | -          | ` <u> </u>                        | 75,085                                                |
| Total Corrections and Rehabilitation              | 17,039,487                                            | 85,080            |            |                                   | 17,124,567                                            |
| Health and Human Services                         |                                                       |                   |            |                                   |                                                       |
| Extension Agent                                   | 34,280                                                |                   |            |                                   | 34,280                                                |
| Veterans Service Office                           | 13,537                                                |                   |            |                                   | 13,537                                                |
| Webb County Health Department                     | 32,866                                                | 9,995             |            |                                   | 42,861                                                |
| Welfare Office Operations                         | 63,022                                                |                   |            |                                   | 63,022                                                |
| Welfare USDA                                      | 19,482                                                |                   |            |                                   | 19,482                                                |
| Welfare to Work                                   | 10,187                                                |                   |            |                                   | 10,187                                                |
| TWC Job Retention Program                         | 3,683                                                 |                   |            |                                   | 3,683                                                 |
| HUD Neighborhood Initiatives                      | 24,608                                                |                   |            |                                   | 24,608                                                |
| State Legalization Impact assistance              | 43,054                                                |                   |            |                                   | 43,054                                                |
| Emergency Management Systems                      | 2,098                                                 |                   |            |                                   | 2,098                                                 |
| Agri/Ranching Service Center                      | 1,571,165                                             |                   |            |                                   | 1,571,165                                             |
| Emergency Medical Service Local Project           | 69,250                                                | 10.100            |            |                                   | 69,250                                                |
| Community Action Agency                           | 5,011,615                                             | 19,100            |            |                                   | 5,030,715                                             |
| El Aguila Rural Transportation                    |                                                       | 58,122            |            |                                   | 58,122                                                |
| Headstart                                         |                                                       | 72,162            |            |                                   | 72,162                                                |
| Meals on Wheels Total Health and Human Services   | 6,898,847                                             | 16,548<br>175,927 |            |                                   | 7,074,774                                             |
| Total freatth and fruman Scivices                 | 0,000,017                                             | 173,527           |            |                                   | ,,,                                                   |
| Community and Economic Development                |                                                       |                   |            |                                   | 0 172                                                 |
| Oilton Bruni Mirando Civic Center                 | 8,172                                                 | 10.450            |            |                                   | 8,172<br>30,005                                       |
| Economic Development                              | 11,346                                                | 18,659            |            |                                   | 16,585                                                |
| County Engineering Department                     | 16,585                                                |                   |            |                                   | 185,082                                               |
| Mirando City Library                              | 185,082                                               | 40.000            |            |                                   | 199,610                                               |
| Park Maintenance General                          | 159,610                                               | 40,000            |            |                                   |                                                       |
| Golf Course                                       | 801,147                                               |                   |            |                                   | 801,147                                               |
| Basketball court, soccer field, & accessories     | 105,108                                               |                   |            |                                   | 105,108<br>172,707                                    |
| Rehabilitate existing picnic sites & improvements | 172,707                                               |                   |            |                                   | 24,593                                                |
| Park Maintenance General                          | 24,593                                                |                   |            |                                   | 541,629                                               |
| EDA Olympic Swimming Pool                         | 541,629                                               |                   |            |                                   | 19,084                                                |
| Park Development PCT 4                            | 19,084                                                |                   |            |                                   | 63,580                                                |
| Mirando/Oilton Parks                              | 63,580                                                |                   |            |                                   | 237,985                                               |
| Golf Course Improvements                          | 237,985                                               |                   |            |                                   | 46,190                                                |
| Lake Casa Blanca Boat Ramp                        | 46,190                                                |                   |            |                                   | 2,013,958                                             |
| Lake Casa Blanca Improvements                     | 2,013,958                                             |                   |            |                                   | 180,344                                               |
| Boy Scout Camp Imp                                | 180,344<br>203,617                                    |                   |            |                                   | 203,617                                               |
| Lake Casa Blanca Swimming Pool                    | 203,017                                               |                   |            |                                   |                                                       |
|                                                   |                                                       |                   |            |                                   | (continued)                                           |

|                                               | Capital and<br>Infrastructure<br>Assets<br>At 9/30/02 | Additions | Deductions | Reclassifications and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/03 |
|-----------------------------------------------|-------------------------------------------------------|-----------|------------|-----------------------------------|-------------------------------------------------------|
| Community and Economic Development(continued) |                                                       |           |            |                                   |                                                       |
| Swimming Pool                                 |                                                       |           |            |                                   |                                                       |
| Hotel Motel Occup Tax Fund                    | 2,887                                                 |           |            |                                   | 2,887                                                 |
| EDA Life Downs                                | 13,065                                                |           |            |                                   | 13,065                                                |
| El Cenizo Computer Capaci                     | 9,462                                                 |           |            |                                   | 9,462                                                 |
| TDHCA Self Help Center                        | 11,738                                                |           |            |                                   | 11,738                                                |
| Colonia Self Help Center                      |                                                       | 36,100    |            |                                   | 36,100                                                |
| Mirando Oilton Parks                          |                                                       |           |            |                                   |                                                       |
| Lake Casa Blanca Improvements                 |                                                       |           |            |                                   |                                                       |
| EDA Olympic Swimming Pool                     |                                                       |           |            |                                   |                                                       |
|                                               | 610,070                                               | 20,295    |            |                                   | 630,365                                               |
| Villa Antigua                                 | 254,855                                               | 20,275    |            |                                   | 254,855                                               |
| Texas A&M El Cenizo Community Center          |                                                       |           |            |                                   | 475,245                                               |
| Texas A&M Larga Vista Resource Center         | 475,245                                               |           |            |                                   | 99,986                                                |
| A&M Larga Vista Resource Center               | 99,986                                                |           |            |                                   |                                                       |
| Rio Bravo Civic Center                        | 97,111                                                |           |            |                                   | 97,111                                                |
| Contract 51-00014                             |                                                       |           |            |                                   | 157 104                                               |
| Rio Bravo Comm Center TPWD # 51-00014         | 157,186                                               |           |            |                                   | 157,186                                               |
| St Imp & Rio Bravo Civic Cntr-Civ Cntr        | 152,314                                               |           |            |                                   | 152,314                                               |
| Quad City Community Center                    | 163,631                                               | 6,279     |            |                                   | 169,910                                               |
| Oilton Bruni Mirando CC                       | 567,793                                               |           |            |                                   | 567,793                                               |
| Lake Casa Blanca Boat Ramp                    |                                                       |           |            |                                   |                                                       |
| Bruni Community Center                        |                                                       | 346,279   |            | 23,495                            | 369,774                                               |
| Larga Vista Library                           |                                                       | 14,444    |            |                                   | 14,444                                                |
| El Cenizo Library                             |                                                       | 1,000     |            |                                   | 1,000                                                 |
| Park Development Pct 1                        |                                                       | 14,753    |            |                                   | 14,753                                                |
| Park Development Pct 2                        |                                                       | 29,102    |            |                                   | 29,102                                                |
| Park Development Pct 3                        |                                                       | 353       |            |                                   | 353                                                   |
| Park Development Pct 4                        | 950                                                   | 182,103   |            |                                   | 183,053                                               |
| Peñitas Community Center                      |                                                       | 4,844     |            |                                   | 4,844                                                 |
| Club Office                                   |                                                       | .,        |            | 58,136                            | 58,136                                                |
|                                               |                                                       |           |            | 290,000                           | 290,000                                               |
| Larga Vista Center                            |                                                       | 147,833   |            | 250,000                           | 147,833                                               |
| Larga Vista Expansion                         |                                                       | 147,655   |            | 319,517                           | 319,517                                               |
| Mainstage                                     |                                                       |           |            | 134,342                           | 134,342                                               |
| Show Barn                                     |                                                       |           |            |                                   |                                                       |
| Wash Barn                                     |                                                       |           |            | 25,000                            | 25,000                                                |
| Holding Pens                                  |                                                       |           |            | 134,342                           | 134,342                                               |
| Picnic Building 1                             |                                                       |           |            | 25,000                            | 25,000                                                |
| Picnic Building 2                             |                                                       |           |            | 25,000                            | 25,000                                                |
| Holding Bam                                   |                                                       |           |            | 134,342                           | 134,342                                               |
| Sales Arena                                   |                                                       |           |            | 133,174                           | 133,174                                               |
| Open Pavillion                                |                                                       |           |            | 199,539                           | 199,539                                               |
| Jockey Building 1                             |                                                       |           |            | 35,000                            | 35,000                                                |
| Jockey Building 2                             |                                                       |           |            | 35,000                            | 35,000                                                |
| Finance Office Building                       |                                                       |           |            | 30,000                            | 30,000                                                |
| Closed Pavillion                              |                                                       |           |            | 199,539                           | 199,539                                               |
| Horse Stall 1                                 |                                                       |           |            | 57,416                            | 57,416                                                |
| Horse Stall 2                                 |                                                       |           |            | 57,416                            | 57,416                                                |
| Horse Stall 3                                 |                                                       |           |            | 57,416                            | 57,416                                                |
| Horse Stall 4                                 |                                                       |           |            | 57,416                            | 57,416                                                |
| Horse Stall 5                                 |                                                       |           |            | 57,416                            | 57,416                                                |
|                                               |                                                       |           |            | 57,416                            | 57,416                                                |
| Horse Stall 6                                 |                                                       |           |            | 57,416                            | 57,416                                                |
| Horse Stall 7                                 |                                                       |           |            |                                   | 300,000                                               |
| Horse Track Bleacher-Grand Stand              |                                                       |           |            | 300,000                           |                                                       |
| Pavillion BBQ Cover                           |                                                       |           |            | 19,729                            | 19,729                                                |
| Carpenter Barn                                |                                                       |           |            | 38,337                            | 38,337 (continued)                                    |
|                                               |                                                       |           |            |                                   | ,                                                     |

|                                                                                                                    | Capital and<br>Infrastructure<br>Assets<br>At 9/30/02 | Additions | Deductions | Reclassifications and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/03 |
|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-----------|------------|-----------------------------------|-------------------------------------------------------|
| Community and Economic Development(continued)                                                                      |                                                       |           |            |                                   |                                                       |
| Floyd Center I                                                                                                     |                                                       |           |            | 50,000                            | 50,000                                                |
| Floyd Center II                                                                                                    |                                                       |           |            | 50,000                            | 50,000                                                |
| Coordinator Office                                                                                                 |                                                       |           |            | 113,752                           | 113,752                                               |
| Jesus Garcia I                                                                                                     |                                                       |           |            | 60,000                            | 60,000                                                |
| Jesus Garcia II                                                                                                    |                                                       |           |            | 54,000                            | 54,000                                                |
| Little Folks                                                                                                       |                                                       |           |            | 184,638                           | 184,638                                               |
| Little Palominos                                                                                                   |                                                       |           |            | 229,273                           | 229,273                                               |
| Magic Comer I                                                                                                      |                                                       |           |            | 60,000<br>60,000                  | 60,000<br>60,000                                      |
| Magic Comer II                                                                                                     |                                                       |           |            | 61,000                            | 61,000                                                |
| Roosevelt                                                                                                          |                                                       |           |            | 61,000                            | 61,000                                                |
| Russell Terrace                                                                                                    |                                                       |           |            | 61,000                            | 61,000                                                |
| Jorge De La Garza Center                                                                                           |                                                       |           |            | 281,843                           | 281,843                                               |
| Sierra Vista Center Springfield Acres                                                                              |                                                       |           |            | 61,000                            | 61,000                                                |
| Tatangelo I                                                                                                        |                                                       |           |            | 64,000                            | 64,000                                                |
| Tatangelo I Tatangelo II                                                                                           |                                                       |           |            | 61,000                            | 61,000                                                |
| Tatangelo III                                                                                                      |                                                       |           |            | 67,000                            | 67,000                                                |
| Tatangelo IV                                                                                                       |                                                       |           |            | 67,000                            | 67,000                                                |
| Villa Allegre I                                                                                                    |                                                       |           |            | 55,000                            | 55,000                                                |
| Villa Allegre II                                                                                                   |                                                       |           |            | 63,000                            | 63,000                                                |
| Villa Allegre III                                                                                                  |                                                       |           |            | 63,772                            | 63,772                                                |
| Villa Allegre IV                                                                                                   |                                                       |           |            | 55,000                            | 55,000                                                |
| Prada                                                                                                              |                                                       |           |            | 116,300                           | 116,300                                               |
| Total Community and Economic Development                                                                           | 7,407,030                                             | 862,045   |            | 4,560,982                         | 12,830,057                                            |
| Infrastructure and Environmental Services Facilities and Other Improvements: Fire Station Budget & Records General | 171,013<br>241,890                                    |           |            |                                   | 171,013<br>241,890                                    |
| Road Maintenance General                                                                                           | 4,666,234                                             |           |            |                                   | 4,666,234                                             |
| Mirando City St Improvement Fy 89                                                                                  |                                                       |           |            |                                   |                                                       |
| Mirando City St Improvement Fy 90                                                                                  |                                                       |           |            |                                   |                                                       |
| 911 Computerization Costs                                                                                          |                                                       |           |            |                                   |                                                       |
| Community Development Project 714060 El Cenizo                                                                     | 700                                                   |           |            |                                   | 700                                                   |
| Community Development                                                                                              |                                                       |           |            |                                   |                                                       |
| Project 715105 El Pico Road                                                                                        | 19,642                                                |           |            |                                   | 19,642                                                |
| Community Development Project 70299                                                                                |                                                       |           |            |                                   |                                                       |
| Community Development Project 703110                                                                               |                                                       |           |            |                                   |                                                       |
| Community Development Project 703145                                                                               | <b>-1</b> 000                                         |           |            |                                   | 71 000                                                |
| Community Development Project 703155                                                                               | 71,000                                                |           |            |                                   | 71,000<br>18,000                                      |
| Community Development Project 703939                                                                               | 18,000                                                |           |            |                                   | 10,000                                                |
| Community Development Project 714899                                                                               |                                                       |           |            |                                   |                                                       |
| Community Development Project 715015                                                                               | 25 000                                                |           |            |                                   | 25,000                                                |
| Community Development Project 716235                                                                               | 25,000                                                |           |            | (228,170)                         | 23,000                                                |
| Community Development Project 720889                                                                               | 228,170<br>90,986                                     |           |            | (70,903)                          | 20,083                                                |
| Community Development Project 721859                                                                               | 6,495                                                 |           |            | (70,703)                          | 6,495                                                 |
| Mirando City St Improvement Fy88 St Imp & Rio Bravo Civ Cntr-Fire Pro                                              | 0,493                                                 |           |            |                                   | 0,173                                                 |
|                                                                                                                    |                                                       |           |            |                                   |                                                       |
| Mirando City St Improvement Fy 91 Larga Vista Road Way                                                             |                                                       |           |            |                                   |                                                       |
| TWDB Larga Vista Waste Water Improv                                                                                |                                                       |           |            |                                   |                                                       |
| Larga Vista Waste Water Improv                                                                                     | 132,226                                               |           |            |                                   | 132,226                                               |
| Larga Vista Water Extension  Larga Vista Expansion                                                                 | 14,858                                                |           |            |                                   | 14,858                                                |
| Rio Bravo Drainage Contract                                                                                        | 6,375                                                 |           |            |                                   | 6,375                                                 |
| The Diane Diamage Communication                                                                                    | 2,2 / 2                                               |           |            |                                   | (continued)                                           |
|                                                                                                                    |                                                       |           |            |                                   | (00/11/1000)                                          |

|                                                    | Capital and<br>Infrastructure<br>Assets<br>At 9/30/02 | Additions | Deductions | Reclassifications and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/03 |
|----------------------------------------------------|-------------------------------------------------------|-----------|------------|-----------------------------------|-------------------------------------------------------|
| Infrastructure and Environmental Services          |                                                       |           |            |                                   |                                                       |
| Facilities and Other Improvements: (continued)     |                                                       |           |            |                                   |                                                       |
| Rio Bravo Capital Project                          | 2,066                                                 | 23,200    |            |                                   | 25,266                                                |
| Road Highway Acquisition                           | 30,764                                                |           |            |                                   | 30,764                                                |
| Bruni/Mirando Paving                               |                                                       |           |            |                                   |                                                       |
| Detention Center Waterline                         | 217,826                                               |           |            |                                   | 217,826                                               |
| St Imp & Rio Bravo Civic Cntr-Admin                | 999                                                   |           |            |                                   | 999                                                   |
| St Imp & Rio Bravo Civic Cntr-St Imp               |                                                       |           |            |                                   |                                                       |
| Webb County Detention Center                       | 250,000                                               |           |            |                                   | 250,000                                               |
| LCC Community College Consortium for               |                                                       |           |            |                                   |                                                       |
| 3 Webb County Community Centers                    |                                                       |           |            |                                   |                                                       |
| On Site Composting                                 | 17,159                                                |           |            |                                   | 17,159                                                |
| Standpipe water storage tank                       | 142,785                                               |           |            |                                   | 142,785                                               |
| Facilities/Waterlines                              | 123,100                                               |           |            |                                   | 123,100                                               |
| Revenue Sharing                                    | 24,468                                                |           |            |                                   | 24,468                                                |
| Potable water dispenser                            | 500,000                                               |           |            |                                   | 500,000                                               |
| Outdoor lighting-baseball field                    | 68,269                                                |           |            |                                   | 68,269                                                |
| Fire Protection Facilities                         | 55,811                                                |           |            |                                   | 55,811                                                |
| Fire Protection Facilities                         | 63,704                                                |           |            |                                   | 63,704                                                |
| Vehile & Heavy Equipment Maint-Old shop            | 59,800                                                |           |            |                                   | 59,800                                                |
| Mirando Community Center                           | •                                                     | 182,399   |            | 17,823                            | 200,222                                               |
| Oilton Elevated Tank                               |                                                       | 382,982   |            | 53,080                            | 436,062                                               |
| Road & Bridge                                      |                                                       | 972,090   |            | 64,145                            | 1,036,235                                             |
| Road & Bridge Motor Pool                           | 696,840                                               |           |            |                                   | 696,840                                               |
| Total Facilities and Other Improvements            | 7,946,180                                             | 1,560,670 |            | (164,025)                         | 9,342,825                                             |
|                                                    |                                                       |           |            |                                   |                                                       |
| Water and Sewer Lines                              |                                                       |           |            |                                   |                                                       |
| Waterline Larga Vista Subdivision Contract 703155  | 164,386                                               |           |            |                                   | 164,386                                               |
| Sewerline Larga Vista Subdivision Contract 703155  | 927,020                                               |           |            |                                   | 927,020                                               |
| Facilities/Waterlines Bruni/Oilton Contract 702135 | 123,100                                               |           |            |                                   | 123,100                                               |
| Sewer lines El Cenizo Contract 714060              | 567,306                                               |           |            |                                   | 567,306                                               |
| Larga Vista Subdivision TW                         |                                                       |           |            |                                   |                                                       |
| Wastewater collection lines                        | 1,220,203                                             | 123,289   |            | 6,100                             | 1,349,592                                             |
| Waterline Correctional Facility CCA                | 18,866                                                |           |            |                                   | 18,866                                                |
| Waterline Mangana-Hein Road/                       |                                                       |           |            |                                   |                                                       |
| Modular Contract 717282                            | 132,620                                               |           |            |                                   | 132,620                                               |
| Sewerline Construction Systems Contract 717282     | 86,800                                                |           |            |                                   | 86,800                                                |
| Waterline Detention Center                         | 442,068                                               |           |            |                                   | 442,068                                               |
| Total Water and Sewer Lines                        | 3,682,369                                             | 123,289   |            | 6,100                             | 3,811,758                                             |
| Infractivature                                     |                                                       |           |            |                                   |                                                       |
| Infrastructure                                     | 181,604                                               |           |            |                                   | 181,604                                               |
| Larga Vista Water Extension                        | 170,506                                               |           |            |                                   | 170,506                                               |
| Larga Vista Hwy 59 link to 359                     |                                                       |           |            |                                   | 31,462                                                |
| St Imp & Rio Bravo Civic Cntr                      | 31,462                                                |           |            |                                   | 105,741                                               |
| St Imp & Rio Bravo Civic Cntr-Contract 707081      | 105,741                                               |           |            |                                   | 55,839                                                |
| TWDB Colonias ProjectCounty/City Interlocal        | 55,839                                                |           |            |                                   | 268,076                                               |
| Street Improvement Mirando City                    | 268,076                                               |           |            |                                   |                                                       |
| Street Improvement Mirando City-Contract 708319    | 168,835                                               |           |            |                                   | 168,835                                               |
| Street Improvement Mirando City-Contract 700399    | 189,817                                               |           |            |                                   | 189,817                                               |
| Espejo Molina Road Widening-Contract 701941        | 295,574                                               |           |            |                                   | 295,574                                               |
| Street Paving-Contract 702691                      | 141,025                                               |           |            |                                   | 141,025                                               |
| Storm Drainage Improvements                        |                                                       |           |            |                                   |                                                       |
| Espejo Molina-Contract 702691                      | 147,897                                               |           |            |                                   | 147,897                                               |
| EDA Matching For Extension County/City Interlocal  | 281,748                                               |           |            |                                   | 281,748                                               |
| Extension of McPherson Road County/City Interlocal | 612,497                                               |           |            |                                   | 612,497                                               |
|                                                    |                                                       |           |            |                                   | (continued)                                           |
|                                                    |                                                       |           |            |                                   |                                                       |

|                   |                                            | Capital and<br>Infrastructure<br>Assets<br>At 9/30/02 | Additions                             | Deductions | Reclassifications and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/03 |
|-------------------|--------------------------------------------|-------------------------------------------------------|---------------------------------------|------------|-----------------------------------|-------------------------------------------------------|
| Infrastructure ar | nd Environmental Services                  |                                                       |                                       |            |                                   |                                                       |
| Infrastructu      | re (continued)                             |                                                       |                                       |            |                                   |                                                       |
| Inner Loop C      | Capital Project County/City Interlocal     | 765,896                                               |                                       |            |                                   | 765,896                                               |
| Community S       | Siren Oilton-Contract 703939               | 21,108                                                |                                       |            |                                   | 21,108                                                |
| Street Paving     | Bruni-Contract 701941                      |                                                       |                                       |            |                                   |                                                       |
|                   | Drainage Facilities Rio Bravo-Contract 702 | 154,985                                               |                                       |            |                                   | 154,985                                               |
| Extension of      | Del Mar BoulevardCounty/City Interlocal    | 200,736                                               |                                       |            |                                   | 200,736                                               |
|                   | Larga Vista-Contract 703155                | 552,564                                               |                                       |            |                                   | 552,564                                               |
| -                 | and Liner Larga Vista                      |                                                       |                                       |            |                                   |                                                       |
|                   | n-Contract 703155                          | 181,989                                               |                                       |            |                                   | 181,989                                               |
|                   | rainage Facilities Rio Bravo               |                                                       |                                       |            |                                   |                                                       |
|                   | Contract 703110                            | 296,178                                               |                                       |            |                                   | 296,178                                               |
|                   | access to La Presa Colonia                 |                                                       |                                       |            |                                   |                                                       |
|                   | lein Road Contract 714899                  | 624,856                                               |                                       |            |                                   | 624,856                                               |
|                   | g El Pico Road Contract 715105             | 288,325                                               |                                       |            |                                   | 288,325                                               |
|                   | ad Project County/City Interlocal          | 104,436                                               |                                       |            |                                   | 104,436                                               |
|                   | vements; upgrade base and caliche          | ,                                                     |                                       |            |                                   |                                                       |
|                   | s I & II; Los Altos Contract 716941        | 440,000                                               |                                       |            |                                   | 440,000                                               |
|                   | d Correctional Facility CCA                | 35,259                                                |                                       |            |                                   | 35,259                                                |
|                   | soil Roads Penitas West Contract 717831    | 331,402                                               |                                       |            |                                   | 331,402                                               |
|                   | age Penitas West Contract 717831           | 269,962                                               |                                       |            |                                   | 269,962                                               |
|                   | ements Mangana-Hein Road/                  | ,                                                     |                                       |            |                                   |                                                       |
| •                 | ontract 717282                             | 152,378                                               |                                       |            |                                   | 152,378                                               |
|                   | provements Mangana-Hein                    |                                                       |                                       |            |                                   |                                                       |
|                   | ular Contract 717282                       | 33,337                                                |                                       |            |                                   | 33,337                                                |
|                   | nter Drainage                              | ,                                                     |                                       |            |                                   |                                                       |
|                   | ents-Contract 718003                       | 96,999                                                |                                       |            |                                   | 96,999                                                |
|                   | erization Costs                            | 638,468                                               |                                       |            | (638,468)                         |                                                       |
| Bruni/Mirand      |                                            | 28,139                                                |                                       |            |                                   | 28,139                                                |
|                   | inity College Consortium                   | 20,100                                                |                                       |            |                                   |                                                       |
| Storm Draina      | -                                          |                                                       | 5,460                                 |            |                                   | 5,460                                                 |
|                   | ounty Community Centers                    | 21,000                                                |                                       |            |                                   | 21,000                                                |
| Total Infrastr    |                                            | 7,888,638                                             | 5,460                                 |            | (638,468)                         | 7,255,630                                             |
| 10tai iiiiasii    | ucture                                     | 7,000,000                                             | 2,                                    |            |                                   | , ,                                                   |
| Infrastructu      | re in Progress                             |                                                       |                                       |            |                                   |                                                       |
|                   | manholes-Contract 720155                   | 80,485                                                |                                       |            | (2,285)                           | 78,200                                                |
|                   | Acquisition-Contract 720155                | 442,261                                               |                                       |            | (-,,                              | 442,261                                               |
|                   | Bridge Capital Project                     | 1,961,262                                             | 309,631                               |            |                                   | 2,270,893                                             |
|                   | Bravo Wastewater treatment plant-Contra    | 3,710,055                                             | 8,520                                 |            |                                   | 3,718,575                                             |
|                   | 1900 CWTAP Wastewater Tmt                  | 244,750                                               | 61,816                                |            |                                   | 306,566                                               |
|                   | 1800 EDAP Wastewater Const.                | 211,750                                               | 01,010                                |            |                                   | •                                                     |
|                   | 1800 EDAF Wastewater Const.                | 3,346,502                                             | 24,206                                |            |                                   | 3,370,708                                             |
|                   |                                            | 3,340,302                                             | 10,341                                |            |                                   | 10,341                                                |
|                   | 5 Colonias EDAP                            |                                                       | 64,730                                |            |                                   | 64,730                                                |
|                   | os Road Project                            |                                                       | 23,480                                |            |                                   | 23,480                                                |
| Mirando Pavi      |                                            |                                                       | 155,438                               |            |                                   | 155,438                                               |
|                   | s Water System                             |                                                       |                                       |            |                                   | 77,739                                                |
|                   | m. Dev. TCDP 721105                        |                                                       | 77,739                                |            | 204,675                           | 204,675                                               |
|                   | Development Project 720889                 |                                                       | 112 227                               |            | 40 <del>4</del> ,0 <i>13</i>      | 112,327                                               |
|                   | nisition Hwy 59/359                        |                                                       | 112,327<br>165,330                    |            |                                   | 165,330                                               |
| •                 | Hwy 59 Colonias: 5 Ranchitos               |                                                       | · · · · · · · · · · · · · · · · · · · |            |                                   | 38,726                                                |
| Project # 720     |                                            |                                                       | 38,726<br>47,500                      |            |                                   | 47,500                                                |
| _                 | Design Project                             | 0.795.215                                             | 47,500                                |            | 202,390                           | 11,087,488                                            |
| Total Infrastru   | ucture in Progress                         | 9,785,315                                             | 1,099,783                             |            | 202,390                           | 11,007,700                                            |

(continued)

|                                                         | Capital and<br>Infrastructure<br>Assets<br>At 9/30/02 | Additions | Deductions | Reclassifications and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/03 |
|---------------------------------------------------------|-------------------------------------------------------|-----------|------------|-----------------------------------|-------------------------------------------------------|
| Infrastructure and Environmental Services               |                                                       |           |            |                                   |                                                       |
| Bridges                                                 |                                                       |           |            |                                   | 154,969                                               |
| Jennings Road; Culvert at Agua Azul Creek               | 154,969                                               |           |            |                                   | 98,210                                                |
| Jennings Road; Culvert at Barrocito Creek               | 98,210                                                |           |            |                                   | 70,004                                                |
| La Martinera Rd; Culvert at Br Of Jaboncillo Crk        | 70,004                                                |           |            |                                   | 70,004                                                |
| Mangana Hein Rd; Culvert at Branch Of Becerra Creek     | 70,137                                                |           |            |                                   | 106,641                                               |
| Mines Road; Culvert at Branch Of Espada Creek           | 106,641                                               |           |            |                                   |                                                       |
| Mines Road; Culvert at Branch Of Espada Creek           | 76,648                                                |           |            |                                   | 76,648                                                |
| San Ignacio Rd; Culvert at Chacon Creek                 | 122,808                                               |           |            |                                   | 122,808                                               |
| Mangana Hein Rd; Culvert at Dolores Creek               | 327,969                                               |           |            |                                   | 327,969                                               |
| Mangana Hein Rd; Culvert at Draw                        | 80,156                                                |           |            |                                   | 80,156                                                |
| Mines Road; Culvert at Pinto Creek                      | 130,050                                               |           |            |                                   | 130,050                                               |
| Lincoln Road; Steel Girder at Becerra Creek             | 13,663                                                |           |            |                                   | 13,663                                                |
| Mangana Hein Rd; Steel Girder at Becerra Creek          | 9,298                                                 |           |            |                                   | 9,298                                                 |
| Mines Rd; Steel Girderat Chupadora Creek                | 9,909                                                 |           |            |                                   | 9,909                                                 |
| Lincoln Road; Steel Girder at Salado Creek              | 15,743                                                |           |            |                                   | 15,743                                                |
| Mines Rd; Steel Girder at San Ambrosia Creek            | 10,544                                                |           |            |                                   | 10,544                                                |
| Espejo-Gates Road; Steel Girder at Velenzuela Creek     | 7,032                                                 |           |            |                                   | 7,032                                                 |
| Espejo-Gates Road; Steel Girder at Velenzuela Creek Ro  | 5,224                                                 |           |            |                                   | 5,224                                                 |
| Aguilares Road; Timber Stringer at Agua Azul Creek      | 16,934                                                |           |            |                                   | 16,934                                                |
| Callaghan Road; Timber Stringer at Becerra Creek        | 12,778                                                |           |            |                                   | 12,778                                                |
| Eistetter Road; Timber Stringer at Br Of D0Lores Creek  | 7,315                                                 |           |            |                                   | 7,315                                                 |
| Alamo Road; Timber Stringer at Br Of Jaboncillo Crk     | 53,106                                                |           |            |                                   | 53,106                                                |
| Las Tiendas Road; Timber Stringer at Br Of Santa Isabe  | 7,837                                                 |           |            |                                   | 7,837                                                 |
| Las Tiendas Road; Timber Stringer at Br Of Santa Isabe  | 10,483                                                |           |            |                                   | 10,483                                                |
| La Martinera Rd; Timber Stringer at Br Of Venado Cree   | 13,117                                                |           |            |                                   | 13,117                                                |
| Callaghan Road; Timber Stringer at Branch Of Carrizito  | 11,595                                                |           |            |                                   | 11,595                                                |
| Callaghan Road; Timber Stringer at Branch Of Carrizito  | 9,783                                                 |           |            |                                   | 9,783                                                 |
| Callaghan Road; Timber Stringer at Branch Of Carrizito  | 18,446                                                |           |            |                                   | 18,446                                                |
| Callaghan Road; Timber Stringer at Branch Of Carrizito  | 9,077                                                 |           |            |                                   | 9,077                                                 |
| Callaghan Road; Timber Stringer at Branch Of Carrizito  | 11,693                                                |           |            |                                   | 11,693                                                |
| Callaghan Road; Timber Stringer at Branch Of Carrizito  | 144,223                                               |           |            |                                   | 144,223                                               |
| Callaghan Road; Timber Stringer at Branch Of Carrizito  | 12,603                                                |           |            |                                   | 12,603                                                |
| Mines Road; Timber Stringer at Branch Of Espada Cree    | 26,182                                                |           |            |                                   | 26,182                                                |
| Mines Road; Timber Stringer at Branch Of Espada Cree    | 13,358                                                |           |            |                                   | 13,358                                                |
| Raices Road; Timber Stringer at Branch Of Jaboncillo C  | 17,499                                                |           |            |                                   | 17,499                                                |
| Raices Road; Timber Stringer at Branch Of Raices Cree   | 53,084                                                |           |            |                                   | 53,084                                                |
| Lincoln Road; Timber Stringer at Branch Of Salado Cre   | 12,708                                                |           |            |                                   | 12,708                                                |
| Jordan Ranch Rd; Timber Stringer at Branch Of San Jua   | 12,674                                                |           |            |                                   | 12,674                                                |
| Las Tiendas Road; Timber Stringer at Branch Of Tejone   | 14,529                                                |           |            |                                   | 14,529                                                |
| Las Hendas Road, Timber Stringer at Branch Of Venado    | 8,928                                                 |           |            |                                   | 8,928                                                 |
| Callaghan Road; Timber Stringer at Branch Of Venado     | 8,928                                                 |           |            |                                   | 8,928                                                 |
| Espejo-Gates Road; Timber Stringer at Canyon Creek      | 18,950                                                |           |            |                                   | 18,950                                                |
| Callaghan Road; Timber Stringer at Carrizitos Creek     | 142,666                                               |           |            |                                   | 142,666                                               |
| Eistetter Road; Timber Stringer at Dolores Creek        | 32,780                                                |           |            |                                   | 32,780                                                |
| La Martinera Rd; Timber Stringer at Dolores Creek       | 7,315                                                 |           |            |                                   | 7,315                                                 |
| Eistetter Road; Timber Stringer at Dolores Creek Relief | 19,799                                                |           |            |                                   | 19,799                                                |
| Mines Road; Timber Stringer at Espada Creek             |                                                       |           |            |                                   | 18,214                                                |
| Raices Road; Timber Stringer at Mesteno Creek           | 18,214                                                |           |            |                                   | 8,712                                                 |
| Las Tiendas Road; Timber Stringer at Palito Blanco Am   | 8,712                                                 |           |            |                                   | 100,051                                               |
| Rubios Rd; Timber Stringer at San Juanito Creek         | 100,051                                               |           |            |                                   | 9,505                                                 |
| Las Tiendas Road; Timber Stringer at Tejones Creek      | 9,505                                                 |           |            |                                   | 12,885                                                |
| Wright Road; Timber Stringer at Tejones Creek           | 12,885<br>2,186,762                                   |           |            |                                   | 2,186,762                                             |

(continued)

|     |                                                               | Capital and Infrastructure Assets |           | Daduations | Reclassifications and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/03 |
|-----|---------------------------------------------------------------|-----------------------------------|-----------|------------|-----------------------------------|-------------------------------------------------------|
|     |                                                               | At 9/30/02                        | Additions | Deductions | and Majadimens                    |                                                       |
| Inf | rastructure and Environmental Services                        |                                   |           |            |                                   |                                                       |
|     | Paved Roads                                                   | 696,498                           |           |            |                                   | 696,498                                               |
|     | Espejo-Molina                                                 | 724,241                           |           |            |                                   | 724,241                                               |
|     | Mangana-Hein Road                                             | 972,195                           |           |            |                                   | 972,195                                               |
|     | Mangana-Hein Road                                             | 261,187                           |           |            |                                   | 261,187<br>1,944,389                                  |
|     | Golf/Entrance                                                 | 1,944,389                         |           |            |                                   | 72,552                                                |
|     | Jennings                                                      | 72,552                            |           |            |                                   | 480,145                                               |
|     | Community - Augilares                                         | 480,145                           |           |            |                                   | 406,290                                               |
|     | Community - Oilton City                                       | 406,290                           |           |            |                                   | 493,353                                               |
|     | Community - Mirando City                                      | 493,353                           |           |            |                                   | 502,112                                               |
|     | Community - Bruni                                             | 502,112                           |           |            |                                   | 683,069                                               |
|     | Penitas West Drive<br>Colonias, Network 3 - Inter Comm Ind Pk | 683,069                           |           |            |                                   | 490,956                                               |
|     | Colonias, Network 4 - Pinto Valle Ind Pk                      | 490,956                           |           |            |                                   | 254,785                                               |
|     | Colonias, Network 6 - Botines                                 | 254,785                           |           |            |                                   | 7,981,772                                             |
|     | Total Paved Roads                                             | 7,981,772                         |           |            |                                   |                                                       |
|     | Tuai Faveu Roudo                                              |                                   |           |            |                                   |                                                       |
|     | Caliche roads                                                 | -04.850                           |           |            |                                   | 293,350                                               |
|     | Mangana-Hein Road                                             | 293,350                           |           |            |                                   | 324,781                                               |
|     | Mangana-Hein Road                                             | 324,781                           |           |            |                                   | 670,515                                               |
|     | Wormser Road                                                  | 670,515<br>544,794                |           |            |                                   | 544,794                                               |
|     | Jennings                                                      | 104,768                           |           |            |                                   | 104,768                                               |
|     | Jordan Road                                                   | 1,833,440                         |           |            |                                   | 1,833,440                                             |
|     | J. C. Perez Road                                              | 83,814                            |           |            |                                   | 83,814                                                |
|     | Lincoln-Nicholson road                                        | 240,966                           |           |            |                                   | 240,966<br>52,384                                     |
|     | Magnolia                                                      | 52,384                            |           |            |                                   | 115,245                                               |
|     | Mills-Bennet                                                  | 115,245                           |           |            |                                   | 209,536                                               |
|     | Moreno                                                        | 209,536                           |           |            |                                   | 220,013                                               |
|     | Pescadito                                                     | 220,013                           |           |            |                                   | 324,781                                               |
|     | Pintas Adami S                                                | 324,781                           |           |            |                                   | 429,549                                               |
|     | Rubio Road                                                    | 429,549                           |           |            |                                   | 251,443                                               |
|     | San Pablo                                                     | 251,443                           |           |            |                                   | 1,278,170                                             |
|     | Santo Nino<br>Superior                                        | 1,278,170                         |           |            |                                   | 1,948,685                                             |
|     | Vaquillas                                                     | 1,948,685                         |           |            |                                   | 34,481                                                |
|     | Welhousen Road                                                | 34,481                            |           |            |                                   | 869,574                                               |
|     | Wilson                                                        | 869,574                           |           |            |                                   | 2,776,352                                             |
|     | Wormser Road                                                  | 2,776,352                         |           |            |                                   | 188,582                                               |
|     | Colonias, Network 1-Colorado Acres, etc.                      | 188,582                           |           |            |                                   | 73,338                                                |
|     | Colonias, Network 2- Pueblo Nuevo                             | 73,338                            |           |            |                                   | 62,861                                                |
|     | Colonias, Network 5 - D-5 Acres                               | 62,86<br>83,814                   |           |            |                                   | 83,814                                                |
|     | Community - Augilares                                         | 115,24                            |           |            |                                   | 115,245                                               |
|     | Community - Oilton City                                       | 261,92                            |           |            |                                   | 261,920                                               |
|     | Community - Mirando City                                      | 52,38                             |           |            |                                   | 52,384                                                |
|     | Webb                                                          | 1,980,11                          |           |            |                                   | 1,980,115<br>880,051                                  |
|     | Alamo Road                                                    | 880,05                            |           |            |                                   | 3,101,133                                             |
|     | Callaghan Road                                                | 3,101,13                          |           |            |                                   |                                                       |
|     | Chapote-Mesas                                                 | 1,435,32                          |           |            |                                   | 1,435,322<br>1,037,203                                |
|     | Eagle Pass                                                    | 1,037,20                          |           |            |                                   | 1,121,018                                             |
|     | Espejo-Gates                                                  | 1,121,01                          |           |            |                                   | 1,037,203                                             |
|     | Galvan                                                        | 1,037,20                          |           |            |                                   | 1,057,203                                             |
|     | Jefferies                                                     | 157,15                            |           |            |                                   | 52,384                                                |
|     | Las Tiendas                                                   | 52,38                             |           |            |                                   | 209,536                                               |
|     | Penitas West Drive                                            | 209,53                            | 36        |            |                                   | (continued)                                           |
|     | Phelps                                                        |                                   |           |            |                                   | (continued)                                           |

|                                           | Capital and Infrastructure Assets At 9/30/02 | Additions | Deductions | Reclassifications and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/03 |
|-------------------------------------------|----------------------------------------------|-----------|------------|-----------------------------------|-------------------------------------------------------|
| Infrastructure and Environmental Services |                                              |           |            |                                   |                                                       |
| Caliche Roads(continued)                  |                                              |           |            |                                   | 31,430                                                |
| San Juan                                  | 31,430                                       |           |            |                                   | 565,747                                               |
| Webb                                      | 565,747                                      |           |            |                                   | 345,734                                               |
| Colonias, Network 4 - Pinto Valle Ind Pk  | 345,734                                      |           |            |                                   | 94,291                                                |
| Colonias, Network 6 - Botines             | 94,291                                       |           |            |                                   | 25,493,104                                            |
| Total Caliche Roads                       | 25,493,104                                   |           |            |                                   | 23,173,101                                            |
| Jour Current states                       |                                              |           |            |                                   |                                                       |
| Dirt Roads                                |                                              |           |            |                                   | 18,334                                                |
| Pintas Adami S                            | 18,334                                       |           |            |                                   | 7,858                                                 |
| Community - Oilton City                   | 7,858                                        |           |            |                                   | 31,430                                                |
| Community - Bruni                         | 31,430                                       |           |            |                                   | 10,477                                                |
| Webb                                      | 10,477                                       |           |            |                                   | 141,437                                               |
| Alamo Road                                | 141,437                                      |           |            |                                   | 26,192                                                |
| Callaghan Road                            | 26,192                                       |           |            |                                   | 199,059                                               |
| Martinena                                 | 199,059                                      |           |            |                                   | 178,106                                               |
| Pintas Adami N                            | 178,106                                      |           |            |                                   | 172,867                                               |
| Raices Road                               | 172,867                                      |           |            |                                   | 62,861                                                |
| San Juan                                  | 62,861                                       |           |            |                                   | 57,622                                                |
| Webb                                      | 57,622                                       |           |            |                                   | 78,576                                                |
| Zamora                                    | 78,576                                       |           |            |                                   | 984,819                                               |
| Total Dirt Roads                          | 984,819                                      |           |            |                                   | 704,017                                               |
| Total Dift Roads                          |                                              |           |            |                                   |                                                       |
| Dam                                       |                                              |           |            |                                   | 2,523,069                                             |
| Lake Casa Blanca Dam                      | 2,523,069                                    |           |            |                                   | 2,523,069                                             |
| Total Dams                                | 2,523,069                                    |           |            |                                   | 2,323,007                                             |
| 10tai Dains                               |                                              |           |            |                                   |                                                       |
| Cattle Guards                             |                                              |           |            | 40.150                            | 71,968                                                |
| 31 County Roads                           |                                              | 2,818     |            | 69,150<br>69,150                  | 71,968                                                |
| Total Cattle Guards                       |                                              | 2,818     |            | 69,130                            | 71,700                                                |
| Total Cattle Guide                        |                                              |           |            |                                   |                                                       |
| Culverts                                  |                                              |           |            | 22 410                            | 33,410                                                |
| 34 County Roads                           |                                              |           |            | 33,410                            | 33,410                                                |
| Total Culverts                            |                                              |           |            | 33,410                            | 77,710                                                |
| Total Curvens                             |                                              |           |            | 6 100 021                         | 161,082,687                                           |
| Total Governmental Funds Capital Assets   | 151,024,750                                  | 4,957,016 |            | 5,100,921                         | 101,002,007                                           |

(concluded)



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### Statistical Section (Unaudited) September 30, 2003

The following section is a presentation of tables in compliance with GASB. Tables 15, 16, 17, 19, and 20 are not required by GASB but can be considered as miscellaneous.

These tables reflect financial trends, fiscal capacity, social and economic data.

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### Government-wide Expenses by Function Last Ten Fiscal Years

|                                           | 2002             | 2003       |
|-------------------------------------------|------------------|------------|
| General Government                        | \$<br>11,947,403 | 13,487,391 |
| Justice System                            | 15,107,757       | 18,844,056 |
| Public Safety                             | 7,438,934        | 7,985,078  |
| Corrections and Rehabilitation            | 11,352,329       | 12,414,986 |
| Health and Human Services                 | 15,097,668       | 17,294,894 |
| Community and Economic Development        | 2,476,400        | 1,972,546  |
| Infrastructure and Environmental Services | 5,657,948        | 7,833,265  |
| Interest on Long-term Debt                | 2,747,740        | 3,169,359  |
| Totals                                    | \$<br>71,826,179 | 83,001,575 |

Webb County, Texas elected early implementation of GASB Statement No. 34. The previous years are not available at this time.

### Government-wide Revenues Last Ten Fiscal Years

|                                    | 2002             | 2003       |
|------------------------------------|------------------|------------|
| PROGRAM REVENUES                   |                  |            |
| Charges for Services               | \$<br>8,821,068  | 11,865,263 |
| Operating Grants and Contributions | 25,328,735       | 26,261,519 |
| Capital Grants and Contributions   | 1,799,079        | 1,163,185  |
|                                    |                  |            |
| GENERAL REVENUES                   |                  |            |
| Taxes                              | 38,508,487       | 42,701,707 |
| Unrestricted Investment Earnings   | 780,396          | 659,878    |
| Miscellaneous                      | 2,121,128        | 2,661,652  |
|                                    |                  |            |
| Total                              | \$<br>77,358,893 | 85,313,204 |

Webb County, Texas elected early implementation of GASB Statement No. 34. The previous years are not available at this time.

General Government Expenditures by Function (A)
All Governmental Fund Types
Last Ten Fiscal Years

|   | Fiscal<br>Year |     | General<br>Government | Administration of Justice | Health and Welfare Services | Roads<br>and Bridges | Capital<br>Outlay | Debt<br>Service | Totals     |
|---|----------------|-----|-----------------------|---------------------------|-----------------------------|----------------------|-------------------|-----------------|------------|
| _ | 1994           |     | 7.014,630             | 19.437.520                | 9,235,298                   | 1,521,776            | 3,804,668         | 2,936,133       | 43,950,025 |
|   | 1995           |     | 8,157,309             | 19.997.435                | 10.901,652                  | 1,492,052            | 5,503,383         | 3,848,970       | 49,900,801 |
|   |                |     | 8.628.169             | 21,461,408                | 10.660,399                  | 1,730,853            | 8,535,812         | 4,313,921       | 55,330,562 |
|   | 1996           |     | 8,704,644             | 22,304,571                | 11,183,265                  | 1,950,358            | 9.225,163         | 4,189,312       | 57,557,313 |
|   | 1997           |     | -,,-                  | 24,867,322                | 12.003.900                  | 1,892,822            | 2.449.889         | 4,272,634       | 55,296,771 |
|   | 1998           |     | 9,810,204             |                           | 13.325.978                  | 2.017.486            | 3.734,074         | 4,173,407       | 60,908,340 |
|   | 1999           |     | 10,320,055            | 27,337,340                | , ,                         | 2.462.465            | 9.633,127         | 4,330,710       | 71,440,845 |
|   | 2000           |     | 11,425,149            | 29,723,075                | 13,866,319                  | ,,                   |                   |                 | 81,430,627 |
|   | 2001           |     | 11,343,374            | 30,389,114                | 15,621,785                  | 2,694,402            | 16,634,939        | 4,747,013       | 81,430,627 |
|   | 2002           | (B) |                       |                           |                             |                      |                   |                 |            |
|   | 2003           | (B) |                       |                           |                             |                      |                   |                 |            |

<sup>(</sup>A) This Table includes Governmental Fund Type Expenditures. Fiduciary Fund Type Expenditures have been excluded.

<sup>(</sup>B) Webb County, Texas elected early implementation of GASB Statement No. 34. The current year results are reported in the Statement of Revenues, Expenditures and changes in Fund Balances for Governmental Funds under revised functions.

### General Revenues by Source (A) For Ten Fiscal Years

| Fiscal<br>Years |     | Taxes      | Motor Vehicle<br>Registration | Intergovernmental | Fees<br>of<br>Office |
|-----------------|-----|------------|-------------------------------|-------------------|----------------------|
| 1994            |     | 19,968,344 | 1,433,350                     | 16,249,571        | 2,170,964            |
| 1995            |     | 21,496,599 | 1,580,893                     | 16,421,286        | 2,545,510            |
| 1996            |     | 21,596,901 | 1,463,310                     | 16,144,928        | 2,496,817            |
| 1997            |     | 23,732,809 | 1,483,939                     | 19,115,522        | 2,715,310            |
| 1998            |     | 26,672,189 | 1,607,487                     | 18,183,300        | 2,763,084            |
| 1999            |     | 27,957,565 | 1,764,828                     | 20,885,630        | 3,021,981            |
| 2000            |     | 31,171,797 | 2,052,277                     | 22,733,081        | 3,309,839            |
| 2001            |     | 34,648,642 | 2,075,580                     | 22,993,760        | 2,957,866            |
| 2002            | (B) |            |                               |                   |                      |
| 2003            | (B) |            |                               |                   |                      |

<sup>(</sup>A)Governmental Fund Type Revenues, Fiduciary Fund Type Revenues have been excluded.

<sup>(</sup>B) Webb County, Texas elected early implementation of GASB Statement No. 34.

The current year results are reported in the Statement of Revenues, Expenditures and changes in Fund Balances for Governmental Funds under revised functions.

| Fines &     |           |               |            |
|-------------|-----------|---------------|------------|
| Forfeitures | Interest  | Miscellaneous | Total (A)  |
| 784,993     | 533,193   | 265,306       | 41,405,721 |
| 927,740     | 868,084   | 2,789,340     | 46,629,452 |
| 1,115,064   | 738,198   | 1,852,352     | 45,407,570 |
| 1,175,889   | 628,843   | 2,521,131     | 51,373,443 |
| 971,591     | 634,453   | 4,311,914     | 55,144,018 |
| 999,554     | 937,246   | 6,180,172     | 61,746,976 |
| 1,091,289   | 1,672,348 | 5,154,535     | 67,185,166 |
| 3,173,021   | 1,789,482 | 4,733,599     | 72,371,950 |

Property Tax Levies and Collections Last Ten Fiscal Years 1994 - 2003

| Tax<br>Years | Fiscal<br>Years |    | Assessed<br>Value (A) | Total Tax<br>Levy (B) | Current<br>Tax<br>Collections | Tax<br>Rate | Percentage<br>of Current<br>Taxes<br>Collected |
|--------------|-----------------|----|-----------------------|-----------------------|-------------------------------|-------------|------------------------------------------------|
| 1994         | 1995            | \$ |                       | 15,064,963            | 13,801,879                    | 0.34950     | 91.62                                          |
|              |                 | φ  | •                     | , ,                   |                               | 0.34950     | 91.88                                          |
| 1995         | 1996            |    | 4,529,282,386         | 15,816,008            | 14,531,021                    | 0.34950     |                                                |
| 1996         | 1997            |    | 4,637,505,928         | 16,660,010            | 15,616,322                    | 0.366378    | 93.74                                          |
| 1997         | 1998            |    | 4,910,989,768         | 19,144,683            | 17,664,789                    | 0.389952    | 92.27                                          |
| 1998         | 1999            |    | 5,182,685,826         | 20,207,251            | 18,744,195                    | 0.389952    | 92.76                                          |
| 1999         | 2000            |    | 5,326,015,860         | 22,892,501            | 21,164,701                    | 0.429952    | 92.45                                          |
| 2000         | 2001            |    | 5,756,958,205         | 26,124,397            | 23,933,599                    | 0.454952    | 91.61                                          |
| 2001         | 2002            |    | 6,487,380,714         | 28,997,816            | 27,063,356                    | 0.445223    | 93.33                                          |
| 2002         | 2003            |    | 7,301,151,991         | 33,424,470            | 30,190,709                    | 0.457923    | 90.33                                          |

- (A) Source: County Assessor and Collector of Taxes.
  Farm-to-market Fund excluded.
  The legislature adopted a new Property Tax Code in 1979, effective in 1981, providing that all taxing units assess taxable property at 100% of true value.
- (B) Total tax levy is 100%, from this amount a collection rate between 92% to 94.5% is anticipated in the current year with the 8% to 5.5% anticipated in subsequent years.

| Delinquent<br>Taxes<br>Collected | Penalty &<br>Interest<br>Collected | Discount | Total<br>Taxes<br>Collected (C) | Ratio of<br>Total Taxes<br>Collected<br>to Tax Levy | Outstanding<br>Delinquent<br>Taxes | Ratio of Delinquent Taxes to Tax Levy |
|----------------------------------|------------------------------------|----------|---------------------------------|-----------------------------------------------------|------------------------------------|---------------------------------------|
| 1,091,917                        | 622,005                            | -280,865 | 15,234,936                      | 1.01                                                | 6,842,422                          | 0.45                                  |
| 1,037,339                        | 559,834                            | -275,058 | 15,853,136                      | 1.00                                                | 7,247,265                          | 0.46                                  |
| 1,288,830                        | 640,011                            | -302,920 | 17,242,243                      | 1.03                                                | 7,220,861                          | 0.43                                  |
| 1,358,951                        | 738,802                            | -360,259 | 19,402,283                      | 1.01                                                | 7,816,551                          | 0.41                                  |
| 1,404,240                        | 659,493                            | -387,927 | 20,420,001                      | 1.01                                                | 7,548,142                          | 0.37                                  |
| 1,373,667                        | 657,864                            | -412,088 | 22,784,144                      | 1.00                                                | 7,902,488                          | 0.35                                  |
| 1,630,629                        | 676,986                            | -490,571 | 25,750,643                      | 0.99                                                | 8,728,546                          | 0.33                                  |
| 1,736,668                        | 755,117                            | -552,995 | 29,002,146                      | 1.00                                                | 9,128,540                          | 0.31                                  |
| 1,883,770                        | 520,714                            | -655,950 | 31,939,243                      | 0.96                                                | 9,957,817                          | 0.30                                  |

<sup>(</sup> C ) Includes current tax collections, delinquent tax collections, penalty & interest, and discounts.

## Property Tax Rates - All Direct and Overlapping Governments Last Ten Years

|      | City       |            |               |            | Laredo     |
|------|------------|------------|---------------|------------|------------|
| Tax  | of         | Webb       | Laredo        | United     | Community  |
| Year | Laredo     | County     | I.S.D.        | I.S.D      | College    |
|      |            | Ta         | x Rates*      |            |            |
| 1994 | 0.551601   | 0.349500   | 1.10020       | 1.382800   | 0.16479    |
| 1995 | 0.551601   | 0.349500   | 1.16520       | 1.382800   | 0.15986    |
| 1996 | 0.526766   | 0.366378   | 1.21500       | 1.382800   | 0.15290    |
| 1997 | 0.539930   | 0.389952   | 1.18500       | 1.379090   | 0.15660    |
| 1998 | 0.539930   | 0.389952   | 1.22500       | 1.414090   | 0.15800    |
| 1999 | 0.569218   | 0.429952   | 1.32600       | 1.438480   | 0.16420    |
| 2000 | 0.576358   | 0.454952   | 1.38600       | 1.426871   | 0.17000    |
| 2001 | 0.576358   | 0.445223   | 1.42600       | 1.426871   | 0.21665    |
| 2002 | 0.630534   | 0.457923   | 1.50271       | 1.476871   | 0.22650    |
| 2003 | 0.641761   | 0.457923   | 1.50271       | 1.476871   | 0.23600    |
|      |            |            |               |            |            |
|      |            | Tax        | <u>Levies</u> |            |            |
| 1994 | 16,629,769 | 15,064,963 | 12,600,941    | 34,533,211 | 5,047,103  |
| 1995 | 18,106,295 | 15,816,008 | 14,134,734    | 38,000,660 | 5,328,054  |
| 1996 | 19,090,616 | 17,015,633 | 15,597,657    | 39,451,743 | 5,676,550  |
| 1997 | 20,550,142 | 19,133,916 | 14,295,066    | 41,025,925 | 6,085,735  |
| 1998 | 21,995,250 | 20,194,005 | 15,224,088    | 44,271,136 | 6,568,987  |
| 1999 | 24,784,224 | 22,862,131 | 16,697,681    | 47,253,707 | 7,329,144  |
| 2000 | 27,165,182 | 26,098,416 | 17,854,904    | 51,042,026 | 8,185,875  |
| 2001 | 29,221,694 | 28,877,392 | 18,828,677    | 57,959,460 | 11,215,840 |
| 2002 | 35,010,831 | 33,424,545 | 20,378,959    | 66,951,115 | 12,892,422 |
| 2003 | 38,455,159 | 35,073,016 | 21,344,510    | 72,156,593 | 14,540,002 |
|      |            |            |               |            |            |

Webb County Appriasal District

<sup>\*</sup>Per \$100 of Assessed Value

|           |                                                                                                                                                                   | Webb                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           | City                                                                                                                                                              | County                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | City                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Mirando   | of                                                                                                                                                                | Drainage                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | of                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| I.S.D.    | Rio Bravo                                                                                                                                                         | District #1                                                                                                                                                                                                                                                                                                                                                                                                                                                               | El Cenizo                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|           | Tax Rates*                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 1.500000  |                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 1.500000  |                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 1.500000  | 0.33000                                                                                                                                                           | 0.09490                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 1.500000  | 0.28500                                                                                                                                                           | 0.09120                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 1.500000  | 0.28677                                                                                                                                                           | 0.09120                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.50000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 1.500000  | 0.49000                                                                                                                                                           | 0.12620                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.40000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 1.500000  | 0.49000                                                                                                                                                           | 0.12620                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.40000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 1.500000  | 0.50000                                                                                                                                                           | 0.12620                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.50000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 0.540289  | 0.50000                                                                                                                                                           | 0.11000                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.50000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 1.500000  | 0.50000                                                                                                                                                           | 0.10940                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.50000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|           |                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|           | Tax Levies                                                                                                                                                        | <u> </u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 417,983   |                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 349,509   |                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 341,049   | 12,515                                                                                                                                                            | 77,241                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 353,280   | 15,779                                                                                                                                                            | 80,293                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 626,733   | 84,540                                                                                                                                                            | 23,175                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 64,348                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 314,065   | 142,168                                                                                                                                                           | 49,119                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 56,640                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 266,803   | 156,074                                                                                                                                                           | 59,033                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 62,571                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 315,314   | 217,597                                                                                                                                                           | 65,326                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 91,111                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 565,865   | 191,443                                                                                                                                                           | 71,889                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 86,984                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 1,108,648 | 187,031                                                                                                                                                           | 79,812                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 91,308                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|           | 1.S.D.  1.500000 1.500000 1.500000 1.500000 1.500000 1.500000 1.500000 0.540289 1.500000  417,983 349,509 341,049 353,280 626,733 314,065 266,803 315,314 565,865 | Mirando I.S.D.    Rio Bravo     Tax Rates*     1.500000     1.500000     1.500000     1.500000     1.500000     1.500000     1.500000     1.500000     1.500000     1.500000     1.500000     0.49000     1.500000     0.540289     0.50000     1.500000     0.540289     0.50000     1.500000     Tax Levies     417,983     349,509     341,049     314,049     314,049     314,065     314,065     314,065     314,065     315,314     217,597     565,865     191,443 | Mirando         City of Rio Bravo         County Drainage District #1           Tax Rates*           1.500000         0.33000         0.09490           1.500000         0.28500         0.09120           1.500000         0.28677         0.09120           1.500000         0.49000         0.12620           1.500000         0.49000         0.12620           1.500000         0.50000         0.12620           0.540289         0.50000         0.11000           1.500000         0.50000         0.10940           Tax Levies           417,983         349,509           341,049         12,515         77,241           353,280         15,779         80,293           626,733         84,540         23,175           314,065         142,168         49,119           266,803         156,074         59,033           315,314         217,597         65,326           565,865         191,443         71,889 |

<sup>\*</sup>Per \$100 of Assessed Value

Assessed Value and Estimated Actual Value of all Taxable Property

Last Ten Fiscal Years

| Fiscal<br>Years(A) | Personal<br>and Real<br>Property (A) | Oil & Gas<br>Property (A) | Utilities<br>Property (A) | Estimated<br>True Value (A) | Assessed<br>Value | Ratio of<br>Assessed Value<br>to Actual Value |
|--------------------|--------------------------------------|---------------------------|---------------------------|-----------------------------|-------------------|-----------------------------------------------|
| 1994               | 3,892,864,404                        | 857,288,870               | 244,300,545               | 3,957,035,128               | 3,957,035,128     | 1                                             |
| 1995               | 4,181,814,205                        | 914,352,920               | 248,983,900               | 4,306,178,797               | 4,306,178,797     | 1                                             |
| 1996               | 4,529,282,386                        | 856,624,630               | 249,263,439               | 4,529,282,386               | 4,529,282,386     | 1                                             |
| 1997               | 4,634,788,030                        | 584,863,150               | 244,329,988               | 4,637,505,928               | 4,637,505,928     | 1                                             |
| 1998               | 4,907,492,221                        | 662,448,580               | 246,734,258               | 4,910,989,768               | 4,910,989,768     | 1                                             |
| 1999               | 5,179,362,370                        | 739,929,220               | 235,323,129               | 5,182,685,826               | 5,182,685,826     | <b>1</b>                                      |
| 2000               | 5,318,944,905                        | 572,735,970               | 244,221,250               | 5,326,021,316               | 5,326,021,316     | , <b>1</b>                                    |
| 2001               | 5,750,993,576                        | 684,040,394               | 228,977,930               | 5,756,958,205               | 5,756,958,205     | 1                                             |
| 2002               | 6,487,380,714                        | 1,003,305,547             | 244,171,840               | 6,487,380,714               | 6,487,380,714     | 1                                             |
| 2003               | 7,301,151,991                        | 1,314,749,541             | 245,596,190               | 7,301,151,991               | 7,301,151,991     | 1                                             |

(A) Based on 100% Valuation.

Webb County Tax Assessor - Collector.

<sup>\*</sup> In 1985 legislative changes allowed bank stock to be exempt from ad valorem taxes. Therefore a portion of the Bank Franchise Tax paid to the State of Texas is paid to Webb County in lieu of ad valorem taxes.

Computation of Legal Debt Margin September 30, 2003

Webb County is authorized, under Article III, Section 52, of the Texas Constitution, to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate of bonds issued pursuant to such constitutional provision. However, there is a 25% limitation of the assessed valuation of real property in the County as to the amount of bonds which may be issued.

| Assessed Valuation of Real Property Assessed Valuation of All Taxable Property Debt Limit, 25% of Real Property Assessed Valuation | \$                    | 7,552,251,895<br>7,301,151,991<br>1,888,062,974 |
|------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------------------------|
| Amount of Debt Applicable to Constitutional                                                                                        |                       |                                                 |
| Debt Limit: Total Bonded Debt Applicable Less Debt Service Fund Cash                                                               | 60,122,710<br>(7,007) | 60,129,717                                      |
| Legal Debt Margin, Under Article III Section 52, of the Texas Constitution                                                         | \$_                   | 1,827,933,257                                   |
| Bonds Issued Under Texas General Laws<br>Debt Limit, 5% of Assessed Valuation of All<br>Taxable Property                           | \$                    | 365,057,600                                     |
| Amount of Debt Applicable to Constitutional Debt Limit: Total Debt - Certificates of Obligation                                    | 60,122,710            | 00 400 747                                      |
| Less Debt Service Fund Cash<br>Legal Debt Margin, Under Texas General Laws                                                         | (7,007)               | 60,129,717<br>304,927,883                       |

#### Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita Last Ten Fiscal Years

|                 |                |                                                        |                               |                               |                       | Ratio of                                |                                  |
|-----------------|----------------|--------------------------------------------------------|-------------------------------|-------------------------------|-----------------------|-----------------------------------------|----------------------------------|
| Fiscal<br>Years | Population (A) | Assessed Value<br>for Operations<br>& Debt Service (B) | Gross<br>Bonded<br>Debt ( C ) | Less Debt<br>Service<br>Funds | Net<br>Bonded<br>Debt | Net Bonded<br>Debt to<br>Assessed Value | Net Bonded<br>Debt Per<br>Capita |
| 1994            | 162,000        | 3,957,035,128                                          | 25,725,000                    | 244,358                       | 25,480,642            | 0.006439                                | 157                              |
| 1995            | 169,000        | 4,306,178,797                                          | 25,285,000                    | (70,513)                      | 25,355,513            | 0.005888                                | 150                              |
| 1996            | 177,000        | 4,529,282,386                                          | 32,520,000                    | 48,748                        | 32,471,252            | 0.007169                                | 183                              |
| 1997            | 186,000        | 4,637,505,928                                          | 30,180,000                    | (484,074)                     | 30,664,074            | 0.006612                                | 165                              |
| 1998            | 200,000        | 4,910,989,768                                          | 28,700,000                    | 158,818                       | 28,541,182            | 0.005812                                | 143                              |
| 1999            | 205,000        | 5,182,685,826                                          | 40,780,000                    | (56,404)                      | 40,836,404            | 0.007879                                | 199                              |
| 2000            | 193,000        | 5,326,021,316                                          | 46,665,000                    | 101,982                       | 46,563,018            | 0.008743                                | 241                              |
| 2001            | 208,100        | 5,756,958,205                                          | 51,780,000                    | 152,495                       | 51,627,505            | 0.008968                                | 248                              |
| 2002            | 214,630        | 6,487,380,714                                          | 63,647,602                    | 413,073                       | 63,234,529            | 0.009747                                | 295                              |
| 2003            | 214,630        | 7,301,151,991                                          | 60,966,230                    | (7,007)                       | 60,973,237            | 0.008351                                | 284                              |

<sup>(</sup>A) Laredo Chamber of Commerce; their source is Woods & Poole Economics Inc. The population for FY 2000 was released by the U. S. Census Bureau.

<sup>(</sup>B) County Assessor and Collector of Taxes.

<sup>(</sup>C) 1994 through 2003 - Certificates of Obligation only.

Ratio of Annual Debt Service Expenditures
For General Bonded Debt
To Total Expenditures
Last Ten Fiscal Years

| Fiscal<br>Years | Principal | Interest  | Total<br>Debt<br>Service | Total<br>Expenditures | Ratio of Debt Service To General Expenditures (Percent) |
|-----------------|-----------|-----------|--------------------------|-----------------------|---------------------------------------------------------|
| 1994            | 1,815,907 | 1,120,226 | 2,936,133                | 43,950,025            | 6.681                                                   |
| 1995            | 2,064,895 | 1,783,032 | 3,847,927                | 49,900,801            | 7.711                                                   |
| 1996            | 2,849,226 | 1,464,695 | 4,313,921                | 55,330,562            | 7.797                                                   |
| 1997            | 2,340,000 | 1,849,312 | 4,189,312                | 57,557,313            | 7.279                                                   |
| 1998            | 2,507,258 | 1,634,033 | 4,141,291                | 55,165,428            | 7.507                                                   |
| 1999            | 2,811,795 | 1,361,612 | 4,173,407                | 60,908,340            | 6.852                                                   |
| 2000            | 2,096,937 | 2,233,773 | 4,330,710                | 71,440,845            | 6.062                                                   |
| 2001            | 2,165,735 | 2,581,278 | 4,747,013                | 81,430,627            | 5.830                                                   |
| 2002            | 2,400,692 | 2,667,246 | 5,067,938                | 82,228,878            | 6.163                                                   |
| 2003            | 3,438,462 | 3,071,267 | 6,509,729                | 86,751,696            | 7.504                                                   |

Computation of Direct and Overlapping Debt (A) September 30, 2003

| Governmental Subdivision                         | Net As Of | Amount         | Applicable to County | Debt<br>Amount                          |
|--------------------------------------------------|-----------|----------------|----------------------|-----------------------------------------|
|                                                  |           |                |                      |                                         |
| <u>Direct:</u><br>Webb County                    | 30-Sep-03 | \$65,148,740   | <u>)</u> 100 %       | \$65,148,740                            |
|                                                  |           |                |                      |                                         |
| Total Direct                                     |           | 65,148,740     | <u>)</u>             | 65,148,740                              |
|                                                  |           |                |                      |                                         |
| Overlapping: Special Districts                   |           |                |                      |                                         |
| Laredo Community College                         | 31-Aug-03 | 80,704         |                      | 80,704                                  |
| Total Special Districts                          |           | 80,704         | Ţ                    | 80,704                                  |
|                                                  |           |                |                      |                                         |
| Overlapping:                                     |           |                |                      |                                         |
| City                                             |           |                |                      |                                         |
| Laredo<br>Rio Bravo                              | 30-Sep-03 | 151,940,000    | 100 %<br>100 %       | 151,940,000                             |
| Total City                                       | 30-Sep-03 | 151,940,000    |                      | 151,940,000                             |
|                                                  |           | , ,            |                      | , , , , , , , , , , , , , , , , , , , , |
|                                                  |           |                |                      |                                         |
| Overlapping: School Districts                    |           |                |                      |                                         |
| Laredo I.S.D.                                    | 31-Aug-03 | 257,104,752    | 100 %                | 257,104,752                             |
| Mirando City I.S.D.                              | 31-Aug-03 |                | 100 %                |                                         |
| United I.S.D.                                    | 31-Aug-03 | 204,071,079    |                      | 204,071,079                             |
| Webb Consolidated I.S.D.  Total School Districts | 31-Aug-03 | 461,175,831    | 100 %                | 461,175,831                             |
| rotal concer biothete                            |           | 101,170,001    |                      | 101,170,001                             |
| Total Overlaping                                 |           | 613,196,535    |                      | 613,196,535                             |
| Total Overlaping                                 |           | 010,100,000    | :                    |                                         |
|                                                  |           |                |                      |                                         |
| Total Direct and                                 |           | ¢ 670 245 075  |                      | ¢ 670 245 275                           |
| Overlapping Debt                                 |           | \$ 678,345,275 | ı                    | \$ 678,345,275                          |

(A) Respective Finance Departments

Demographic Statistics Last Ten Years (Unaudited)

Major categories of non-agricultural employment within the City of Laredo and Webb County

| Employment by Industry                 |        |        |        |        |        |        |        |        |        |        |
|----------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Industry                               | 1994   | 1995   | 1996   | 1997   | 1998   | 1999   | 2000   | 2001   | 2002   | 2003*  |
| Manufacturing                          | 1,900  | 1,500  | 1,700  | 1,600  | 1,700  | 1,700  | 1,800  | 1,800  | 1,916  | 1,100  |
| Retail and Wholesale Trade             | 16,800 | 15,700 | 15,600 | 16,400 | 17,000 | 17,600 | 17,300 | 17,700 | 18,272 | 17,050 |
| Construction                           | 2,000  | 2,000  | 2,100  | 2,100  | 2,400  | 2,500  | 2,600  | 2,700  | 2,448  | 2,600  |
| Finance, Insurance and Real Estate     | 2,000  | 2,100  | 2,000  | 2,200  | 2,300  | 2,500  | 3,000  | 3,200  | 3,300  | 3,200  |
| Government                             | 12,600 | 13,600 | 13,800 | 14,300 | 14,800 | 15,300 | 15,800 | 16,300 | 15,889 | 17,500 |
| Transport., Public Utilities and Comm. | 8,900  | 8,500  | 8,000  | 9,900  | 11,100 | 12,000 | 13,100 | 13,800 | 12,761 | 13,350 |
| Service and Miscellaneous              | 9,200  | 9,600  | 9,700  | 10,500 | 14,700 | 15,000 | 15,700 | 16,200 | 17,194 | 19,100 |
| Total                                  | 53,400 | 53,000 | 52,900 | 57,000 | 64,000 | 66,600 | 69,300 | 71,700 | 71,780 | 73,900 |

| <u>La</u>   | bor Force and Emp                                                                                               | loyment                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                |
|-------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                |
|             |                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                |
| Labor Force | <u>Employment</u>                                                                                               | Unemployment                                                                                                                                                                                                                                                                                                                                                   | % Rate                                                                                                                                                                                                                                                                                                                                         |
| 64,031      | 57,790                                                                                                          | 6,241                                                                                                                                                                                                                                                                                                                                                          | 9.7                                                                                                                                                                                                                                                                                                                                            |
| 68,752      | 63,005                                                                                                          | 5,747                                                                                                                                                                                                                                                                                                                                                          | 8.4                                                                                                                                                                                                                                                                                                                                            |
| 69,886      | 58,808                                                                                                          | 11,078                                                                                                                                                                                                                                                                                                                                                         | 15.9                                                                                                                                                                                                                                                                                                                                           |
| 67,668      | 59,972                                                                                                          | 7,696                                                                                                                                                                                                                                                                                                                                                          | 11.4                                                                                                                                                                                                                                                                                                                                           |
| 69,487      | 62,767                                                                                                          | 6,720                                                                                                                                                                                                                                                                                                                                                          | 9.7                                                                                                                                                                                                                                                                                                                                            |
| 72,286      | 65,523                                                                                                          | 6,763                                                                                                                                                                                                                                                                                                                                                          | 9.4                                                                                                                                                                                                                                                                                                                                            |
| 71,521      | 65,991                                                                                                          | 5,530                                                                                                                                                                                                                                                                                                                                                          | 7.7                                                                                                                                                                                                                                                                                                                                            |
| 73,803      | 69,130                                                                                                          | 4,673                                                                                                                                                                                                                                                                                                                                                          | 6.3                                                                                                                                                                                                                                                                                                                                            |
| 76,331      | 71,374                                                                                                          | 4,957                                                                                                                                                                                                                                                                                                                                                          | 6.5                                                                                                                                                                                                                                                                                                                                            |
| 80,256      | 74,736                                                                                                          | 5,520                                                                                                                                                                                                                                                                                                                                                          | 6.9                                                                                                                                                                                                                                                                                                                                            |
| 84,422      | 78,980                                                                                                          | 5,442                                                                                                                                                                                                                                                                                                                                                          | 6.4                                                                                                                                                                                                                                                                                                                                            |
|             | Labor Force<br>64,031<br>68,752<br>69,886<br>67,668<br>69,487<br>72,286<br>71,521<br>73,803<br>76,331<br>80,256 | Labor Force         Employment           64,031         57,790           68,752         63,005           69,886         58,808           67,668         59,972           69,487         62,767           72,286         65,523           71,521         65,991           73,803         69,130           76,331         71,374           80,256         74,736 | 64,031     57,790     6,241       68,752     63,005     5,747       69,886     58,808     11,078       67,668     59,972     7,696       69,487     62,767     6,720       72,286     65,523     6,763       71,521     65,991     5,530       73,803     69,130     4,673       76,331     71,374     4,957       80,256     74,736     5,520 |

<sup>\*</sup> South Texas Workforce Development Board

<sup>(1)</sup> Texas Workforce Commission; Laredo and San Antonio, Texas 1993 to 1997

<sup>(2)</sup> Texas Workforce Commission internet site : www.twc.state.tx.us for 1998 to 2002

<sup>(3)</sup> www.tracer2.com; Laredo Development Foundation

# Property Value, Construction and Bank Deposits Last Ten Fiscal Years

|                 |                    | nercial<br>action (A) |                 | dential uction (A) |                          |
|-----------------|--------------------|-----------------------|-----------------|--------------------|--------------------------|
| Fiscal<br>Years | Number<br>of Units | Value                 | Number of Units | Value              | Banks Deposits (B)       |
| 1994            | 270                | 59,524,974            | 1,155           | 38,002,336         | 3,533,276,534            |
| 1995            | 444                | 84,447,910            | 2,100           | 66,897,605         | 3,470,686,696            |
| 1996            | 312                | 83,399,040            | 1,732           | 65,158,940         | 3,620,991,215 (D)        |
| 1997            | 374                | 67,569,000            | 2,130           | 91,412,290         | <b>4,174,558,561</b> (D) |
| 1998            | 269                | 55,672,590            | 2,154           | 96,979,910         | <b>4,697,918,614</b> (D) |
| 1999            | 390                | 41,345,763            | 2,840           | 92,307,570         | <b>4,980,648,440</b> (D) |
| 2000            | 397                | 68,228,711            | 2,428           | 96,009,302         | 5,578,362,997 (D)        |
| 2001            | 169                | 56,317,870            | 2,029           | 105,547,070        | 5,262,821,000 (D)        |
| 2002            | 252                | 74,781,650            | 1,857           | 117,116,430        | 3,901,168,000 (D)        |
| 2003            | 251                | 79,327,940            | 2,221           | 165,264,300        | 6,678,816,598            |

# (A) Webb County Appraisal District,

(B)Commerce Bank N.A.
Falcon National Bank
International Bank of Commerce (includes all branches)
Laredo National Bank
South Texas National Bank
Wells Fargo Bank, www.fdic.gov/index.html.

- (C) Webb County Tax Assessor-Collector, Webb County Appraisal District
- (D) Norwest Bank, now Wells Fargo, excluded 1996 thru 2002

# Property(C)

| Commercial    | Residential   | Exemptions  | Vacancies   |
|---------------|---------------|-------------|-------------|
| 1,138,712,823 | 1,396,383,123 | 149,478,447 | 159,288,490 |
| 1,331,340,852 | 1,504,677,760 | 156,074,230 | 184,992,030 |
| 1,455,882,122 | 1,681,417,380 | 168,644,730 | 215,917,490 |
| 1,570,245,430 | 1,923,540,270 | 184,614,525 | 235,152,270 |
| 1,624,529,934 | 2,036,606,890 | 190,509,255 | 235,691,660 |
| 1,572,097,876 | 2,180,838,068 | 201,405,371 | 227,388,100 |
| 1,715,156,876 | 2,305,998,980 | 201,218,458 | 245,466,433 |
| 1,851,844,688 | 2,464,521,591 | 212,297,690 | 276,088,823 |
| 1,923,996,162 | 2,722,437,049 | 215,736,768 | 331,663,724 |
| 2,021,129,502 | 3,300,164,977 | 221,497,668 | 332,287,762 |
|               |               |             |             |

# Principal Taxpayers Fiscal Year Ended September 30, 2003

| <b>T</b>                   | Type of Business | :  | 2003 Assessed<br>Valuation (1) | % of<br>Assessed<br>Valuation |
|----------------------------|------------------|----|--------------------------------|-------------------------------|
| Taxpayer                   |                  |    | Valuation (1)                  |                               |
| Conoco, Incorporated       | Oil & Gas        | \$ | 409,027,160                    | 5.60 %                        |
| AEP Central Power & Light  | Utility          |    | 92,610,970                     | 1.27                          |
| EOG Resources              | Gas              |    | 82,318,210                     | 1.13                          |
| Calpine Natural Gas Co.    | Oil & Gas        |    | 63722600                       | 0.87                          |
| Chevron USA IncWI-         | Oil & Gas        |    | 51,507,080                     | 0.71                          |
| Houston Exploration Co.    | Oil & Gas        |    | 46,819,440                     | 0.64                          |
| Killam Oil Co. LTD         | Oil & Gas        |    | 45,417,230                     | 0.62                          |
| Lewis Petroleum Properties | Oil & Gas        |    | 42,542,579                     | 0.58                          |
| Bruni Mineral Trust #2     | Mineral Property |    | 39,619,120                     | 0.54                          |
| Columbus Energy Corp.(min) | Oil & Gas        |    | 39,213,590                     | 0.54                          |
|                            |                  |    |                                |                               |
| Total                      |                  | \$ | 7,301,151,991                  | 12.50 %                       |

<sup>(1)</sup> Webb County Appraisal District

Principal Employers September 30, 2003

| Employer                                       | Service               | Employees |
|------------------------------------------------|-----------------------|-----------|
| United Independent School District             | Education             | 4,500     |
| Laredo Independent School District             | Education             | 3,587     |
| City of Laredo Municipal                       | Government            | 2,084     |
| Laredo Medical Center                          | Medical Services      | 1661      |
| H.E.B. Grocery Store                           | Grocery Store         | 1,327     |
| Webb County                                    | Government            | 1,270     |
| US Department of Border Protection             | Immigration           | 1,147     |
| McDonald's Restaurant                          | Fast Food             | 1,114     |
| Walmart                                        | Grocery / Retail      | 934       |
| Texas A&M International University             | Education             | 880       |
| Doctor's Hospital                              | Medical Services      | 700       |
| U.S. Department of Customs / Border Protection | Government            | 670       |
| Laredo Community College                       | Education             | 635       |
| Laredo Candle                                  | Candles               | 580       |
| Laredo National Bank                           | Financial Services    | 558       |
| International Bank of Commerce                 | Financial Services    | 552       |
| Target - Greatland                             | Retail                | 300       |
| Sames Motor Company                            | Auto Dealer / Service | 276       |
| Circle K                                       | Retail                | 250       |
| Border Region MHMR                             | Health Center         | 236       |

Laredo Development Foundation

# Schedule of Insurance in Force and Amount of Coverage Fiscal Year Ended September 30, 2003

| Insurance                    | Type of                       | Description of                                | Limits of                                                        | Deductible/Self Insured                             |
|------------------------------|-------------------------------|-----------------------------------------------|------------------------------------------------------------------|-----------------------------------------------------|
| Company                      | Insurance                     | Coverage                                      | Insurance                                                        | Retention                                           |
| Coregis Insurance<br>Company | Package                       | General Liability Including Employee Benefits | \$5mil each occ./\$ 5mil agg.                                    | \$25,000 SIR on GL,<br>\$1,000 deductible on<br>EBL |
|                              |                               | Liability<br>Law Enforcement<br>Liability     | \$5 mil. each occ./\$ 5mil agg.                                  | \$25,000 SIR                                        |
|                              |                               | Property Including<br>Boiler &<br>Machinery   | \$69,326,000                                                     | \$50,000 SIR  Various                               |
|                              |                               | Equipment Floater<br>Crime                    | Various<br>\$1.5 mil. employee<br>dishonesty                     | \$2,500                                             |
|                              |                               |                                               | \$200,000 forgery or alterations                                 | \$1,000                                             |
|                              |                               |                                               | \$150,000 theft inside premises \$150,000 theft outside premises | \$2,500<br>\$2,500                                  |
| Coregis Insurance<br>Company | Automobile                    | Liability<br>Medical Payments                 | \$5 mil each occ.<br>\$5,000 each<br>person                      | \$25,000 SIR<br>None                                |
|                              |                               | Comp. & Coll on CAA vehicles                  | Actual Cash Value                                                | \$250 deductible                                    |
| Coregis Insurance<br>Company | Public Officials<br>Liability | Errors &<br>Ommissions                        | \$4 mil. limit of<br>liability                                   | \$25,000 SIR                                        |
| Gulf Company                 | Pollution Liability           | Pollution Liability                           | \$1 mil. per occ./\$1<br>mil agg.                                | \$10,000 deductible                                 |

Insurance Carriers

Water Utility Activity Fiscal Year 2003

|           |       | Gallons<br>Pumped | Gallons<br>Sold | Avg.Usage<br>Active<br>Meters | Avg. Water<br>Charge for<br>All Meters | Sales   |
|-----------|-------|-------------------|-----------------|-------------------------------|----------------------------------------|---------|
| October   | 2002  | 30,862,000        | 23,592,900      | 13,829                        | 33.84 \$                               | 58,186  |
| November  | "     | 25,534,000        | 16,299,900      | 9,656                         | 25.14                                  | 43,204  |
| December  | H     | 25,320,000        | 15,511,200      | 9,211                         | 24.22                                  | 41,545  |
| January   | 2003  | 23,870,000        | 18,527,800      | 10,983                        | 28.13                                  | 48,455  |
| February  | "     | 23,480,000        | 17,757,500      | 10,476                        | 26.97                                  | 46,814  |
| March     |       | 21.070.000        | 17,190,000      | 10,082                        | 26.00                                  | 45,211  |
| April     |       | 28,120,000        | 25,002,500      | 14,630                        | 35.42                                  | 61,719  |
| May       | "     | 31,120,000        | 25,795,700      | 14,971                        | 35.98                                  | 63,120  |
| June      |       | 33,743,000        | 26,156,000      | 15,128                        | 36.27                                  | 63,608  |
| July      | 11    | 32,779,000        | 24,908,700      | 14,532                        | 34.97                                  | 60,835  |
| August    | и .   | 36.260.000        | 27,867,200      | 16,373                        | 38.41                                  | 66,633  |
| September |       | 30,192,000        | 23,928,500      | 13,880                        | 40.85                                  | 71,482  |
| Coptombol | Total | 342,350,000       | 262,537,900     |                               | \$                                     | 648,588 |

|                 |            |            | Consumption in |            |             |               |
|-----------------|------------|------------|----------------|------------|-------------|---------------|
| Usage Groups    | December   | March      | June           | September  | Total       | % of<br>Usage |
| Over 50,000     | 11,258,300 | 12,144,000 | 14,351,900     | 14,164,800 | 51,919,000  | 21.7          |
| 40,001 - 50,000 | 739,100    | 483,700    | 1,779,000      | 1,743,600  | 4,745,400   | 2.4           |
| 30,001 - 40,000 | 1,415,200  | 1,378,300  | 4,046,200      | 4,899,600  | 11,739,300  | 5.4           |
| 20.001 - 30,000 | 5.486.900  | 3,473,500  | 12,495,100     | 13,311,000 | 34,766,500  | 14.5          |
| 10.001 - 20.000 | 16.514.800 | 15,247,700 | 29,656,500     | 27,815,300 | 89,234,300  | 34.3          |
| 8,001 - 10,000  | 5,799,000  | 6.195,500  | 5,862,300      | 6,037,800  | 23,894,600  | 8.2           |
| 6.001 - 8.000   | 6,206,400  | 6,815,100  | 4,420,400      | 4,177,800  | 21,619,700  | 6.9           |
| 4.001 - 6.000   | 4.647.000  | 4,752,400  | 2.557,700      | 2,641,200  | 14,598,300  | 4.2           |
| 2,001 - 4,000   | 1,960,700  | 2.120.200  | 889,000        | 985,000    | 5,954,900   | 1.7           |
| 1 - 2.000       | 453.600    | 430,600    | 265,800        | 257,100    | 1,407,100   | 0.5           |
| Zero Usage      | 0          | 0          | 0              | . 0        | 0           | 0.0           |
| Total Gallons   | 60,207,700 | 59,248,900 | 84,675,900     | 79,122,900 | 283,255,400 | 99.8          |

|                 |           | % of                |            |            |         |       |
|-----------------|-----------|---------------------|------------|------------|---------|-------|
| Usage Groups    | December  | Sales by (<br>March | June       | September  | Total   | Sales |
| Over 50,000 \$  | 32,099 \$ | 34,044 \$           | 32,616 \$  | 42,078 \$  | 140,837 | 22.1  |
| 40,001 - 50,000 | 1,689     | 1,177               | 3,257      | 4,159      | 10,282  | 1.6   |
| 30,001 - 40,000 | 3,124     | 3,142               | 7,840      | 11,240     | 25,346  | 3.9   |
| 20,001 - 30,000 | 12,100    | 7,658               | 24,205     | 31,382     | 75,345  | 11.7  |
| 10,001 - 20,000 | 39.787    | 35,944              | 57,529     | 68,797     | 202,057 | 31.4  |
| 8,001 - 10,000  | 14,383    | 15,201              | 12,146     | 15,698     | 57,428  | 8.9   |
| 6,001 - 8,000   | 16,226    | 17,581              | 9,551      | 11,342     | 54,700  | 8.5   |
| 4,001 - 6,000   | 13,209    | 13,298              | 5,891      | 7,637      | 40,035  | 6.2   |
| 2.001 - 4.000   | 6,740     | 7,119               | 2,593      | 3,393      | 19,845  | 3.1   |
| 1 - 2,000       | 4.644     | 4,323               | 2,199      | 2,504      | 13,670  | 2.1   |
| Zero Usage      | 933       | 991                 | 618        | 719        | 3,261   | 0.5   |
| Total Sales \$  |           | 140,478 \$          | 158,445 \$ | 198,949 \$ | 642,806 | 100   |

Webb County Water Utility provides water to the city of Rio Bravo, the El Cenizo Sewer Plant and the Rio Bravo Annex Waste Treatment provide sewer services to the respective communities. Following is a summary of the number of accounts by community; Rio Bravo 1,128, El Cenizo 764, and Rio Bravo Annex Waste Treatment 167.

Source: Webb County Water Utility

# General Information (Unaudited)

Webb County was created in 1848 and incorporated in 1914. It is a public corporation and political subdivision of the State of Texas.

Webb County encompasses 3,306 square miles of land and is situated four hundred to seven hundred feet above sea level.

The City of Laredo is situated four hundred thirty eight feet to six hundred feet above sea level.

|      | City of L  | aredo     | Webb Co    | ounty     |
|------|------------|-----------|------------|-----------|
| Year | Population | Inc\(Dec) | Population | Inc\(Dec) |
| 1910 | 14,855     | 1,426     | 22,503     | 652       |
| 1920 | 22,710     | 7,855     | 29,152     | 6,649     |
| 1930 | 32,618     | 9,908     | 42,128     | 12,976    |
| 1940 | 39,274     | 6,656     | 45,916     | 3,788     |
| 1950 | 51,910     | 12,636    | 56,141     | 10,225    |
| 1960 | 60,678     | 8,768     | 64,791     | 8,650     |
| 1970 | 69,024     | 8,346     | 72,859     | 8,068     |
| 1980 | 91,449     | 22,425    | 99,258     | 26,399    |
| 1990 | 129,546    | 38,097    | 132,190    | 32,932    |
| 2000 | 176,576    | 47,030    | 193,117    | 60,927    |

Voting History for the years 1998 through 2002 (B)

|                           |            |        | % of    |
|---------------------------|------------|--------|---------|
| Floation                  | Registered | Votes  | Voter   |
| Election                  | Voters     | Cast   | Turnout |
| 1998 Primary Election     | 75,440     | 16,711 | 22.2%   |
| 1998 General Election     | 79,311     | 16,362 | 20.6%   |
| 2000 Primary Election     | 87,878     | 32,085 | 36.5%   |
| 2000 General Election     | 83,207     | 26,433 | 31.8%   |
| 2002 Primary Election     | 1,000      | 500    | 50.0%   |
| 2002 General Election     | 1,000      | 500    | 50.0%   |
| 2004 Primary Election (B) | 89,771     | 33,238 | 37.0%   |
| 2004 General Election (B) | 93,482     | 39,618 | 42.4%   |

# Automobile, truck and all other vehicle registrations (C)

| Year | Registrations |
|------|---------------|
| 1994 | 85,546        |
| 1995 | 85,829        |
| 1996 | 87,340        |
| 1997 | 105,852       |
| 1998 | 114,274       |
| 1999 | 123,221       |
| 2000 | 141,607       |
| 2001 | 148,347       |
| 2002 | 149,823       |
| 2003 | 201,454       |

(A) 1910 to 1990 estimates provided by Laredo Chamber of Commerce, their source is Woods & Poole Economics Inc.

The FY 2000 count was released by the U. S. Census Bureau.

- (B) Webb County Elections Office
- (C) Tax Assessor Collector Moter Vehicle Department.

# Webb County, Texas Budgets Last Ten Fiscal Years

| Fiscal<br>Year | General<br>Fund | Road &<br>Bridge<br>Fund | Debt<br>Service<br>Fund | All<br>Other<br>Funds | Total<br>Budgets |
|----------------|-----------------|--------------------------|-------------------------|-----------------------|------------------|
| 1994           | 27,002,954      | 1,712,836                | 3,131,091               | 14,262,873            | 46,109,754       |
| 1995           | 27,930,093      | 2,276,017                | 3,968,650               | 26,067,368            | 60,242,128       |
| 1996           | 30,379,922      | 2,265,655                | 4,345,414               | 30,588,989            | 67,579,980       |
| 1997           | 28,895,719      | 2,415,985                | 4,202,295               | 33,619,521            | 69,133,520       |
| 1998           | 30,904,678      | 2,308,317                | 4,150,063               | 36,748,690            | 74,111,748       |
| 1999           | 33,812,202      | 2,890,846                | 4,246,170               | 59,310,810            | 100,260,028      |
| 2000           | 36,654,515      | 2,914,209                | 4,360,851               | 84,209,287            | 128,138,862      |
| 2001           | 38,478,985      | 3,152,137                | 4,779,034               | 83,786,852            | 130,197,008      |
| 2002           | 43,389,199      | 3,876,930                | 5,119,464               | 86,310,433            | 138,696,026      |
| 2003           | 50,837,182      | 5,166,978                | 19,865,118              | 84,019,775            | 159,889,052      |

# Webb County, Texas County Auditor's Department Personnel at September 30, 2003

### Leo Flores (A) (B) Webb County Auditor

### Rafael Perez, CPA, CGFM (A) (B) Chief Deputy Auditor

Joe Wirsching, CGFM

**Deputy Auditor** 

Cynthia Gutierrez

Claims Processing Supervisor

Mayra Amaya

Claims Processing Assistant

Lizette M. Torres

Receptionist Secretary

Claudia H. Lopez

**Grants Accounting Supervisor** 

Debra Martinez

Claims Processing Assistant

Gabriela Lopez

Internal Auditor

San Juanita Gonzalez

Claims Processing Assistant

David Sanchez

Accountant I

Gerardo Lara

Accountant I

Tina O. Rodriguez

Internal Auditor

Carlos Guerra

Accountant I

Leticia Espinoza

Accountant I

Theresa A. Lopez

Audit Clerk

Jose Ruben Benavides

Accountant I

Rebecca Garcia

Accountant I

Rosaura Ruiz

Internal Auditor

Claudia Mahtani\*

Claims Processing Assistant

(A) Member of Texas Association of County Auditors.

(B) Member of Government Finance Officers Association

\* Hired after September 30, 2003.

### MEJIA & COMPANY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS 707 EAST CALTON ROAD, SUITE 201 P.O. BOX 451031 LAREDO, TEXAS 78045

GERARDO J. MEJIA, CPA MARIO A. MEJIA, CPA TEL: (956) 724-4100 FAX: (956) 724-4145

# REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Judge Louis H. Bruni and the Honorable County Commissioners Webb County, Texas

We have audited the basic financial statements of Webb County, Texas, as of and for the year ended September 30, 2003, and have issued our report thereon dated February 20, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of the State of Texas *Uniform Grant and Contract Management Standards (UGCMS)*.

#### Compliance

As part of obtaining reasonable assurance about whether Webb County, Texas' basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards* and *UGCMS*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of Webb County, Texas, in a separate letter dated February 20, 2004.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Webb County, Texas' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being

audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Webb County, Texas, in a separate letter dated February 20, 2004.

This report is intended solely for the information and use of the audit committee, management, federal and state awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Laredo, Texas

February 20, 2004

huejo + Campany, PLLC

#### MEJIA & COMPANY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS 707 EAST CALTON ROAD, SUITE 201 P.O. BOX 451031 LAREDO, TEXAS 78045

GERARDO J. MEJIA, CPA MARIO A. MEJIA, CPA TEL: (956) 724-4100 FAX: (956) 724-4145

# REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Honorable Judge Louis H. Bruni and the Honorable County Commissioners Webb County, Texas

#### Compliance

We have audited the compliance of Webb County, Texas, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *State of Texas Uniform Grant and Contract Management Standards (UGCMS)* that are applicable to each of its major federal and state programs for the year ended September 30, 2003. Webb County, Texas' major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of Webb County, Texas' management. Our responsibility is to express an opinion on Webb County, Texas' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *UGCMS*. Those standards, OMB Circular A-133 and UGCMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about Webb County, Texas' compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Webb County, Texas' compliance with those requirements.

In our opinion, Webb County, Texas complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended September 30, 2003.

#### Internal Control Over Compliance

The management of Webb County, Texas is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered Webb County, Texas' internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133 and UGCMS.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal or state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

#### Schedule of Expenditures of Federal and State Awards

Mejor + Company, PLLC

We have audited the basic financial statements of Webb County, Texas, as of and for the year ended September 30, 2003, and have issued our report thereon dated February 20, 2004. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGCMS, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, federal and state awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Laredo, Texas

February 20, 2004



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# Webb County, Texas Schedule of Federal Financial Assistance for Year Ended September 30, 2003

Pass

|                                                                   | Federal<br>CFDA<br>Number | Pass Through<br>Grantor's Number | Pass Through Grantor's Grant Period |
|-------------------------------------------------------------------|---------------------------|----------------------------------|-------------------------------------|
| Federal Grantor/Pass Through Grantor Title                        | Number                    | Glantol 5 Transcer               |                                     |
| U.S. Department Of Health And Human Services                      |                           | 0.60110020/26                    | 9/01/01-8/31/02                     |
| Head Start                                                        | 93.600                    | 06CH0929/36                      | 9/01/02-8/31/02                     |
| Head Start                                                        | 93.600                    | 06CH0929/37                      |                                     |
| Head Start                                                        | 93.600                    | 06CH0929/38                      | 9/01/03-8/31/04                     |
| Passed Through Texas Department Of Housing And Community Affairs: |                           |                                  |                                     |
| Low-Income Home Energy Assistance                                 | 93.568                    | 582/582047                       | 1/1/02-12/31/02                     |
| Low-Income Home Energy Assistance                                 | 93.568                    | 583/582047                       | 1/1/03-12/31/03                     |
| Low-Income Home Energy Assistance                                 | 93.568                    | 812/817047                       |                                     |
| Low-Income Home Energy Assistance                                 | 93.568                    | 813/813047                       | 4/01/03-3/31/04                     |
| Community Services Block Grant                                    | 93.569                    | 612/611047                       | 1/1/02-12/31/02                     |
| Community Services Block Grant                                    | 93.569                    | 613/611047                       | 1/1/03-12/31/03                     |
| Passed Through Texas Department Of Human Resources:               |                           |                                  |                                     |
| Social Services Block Grant (Social Services)                     | 93.667                    | PS08146P00                       | 10/01/01-09/30/02                   |
| Social Services Block Grant (Social Services)                     | 93.667                    | PS08146P00                       | 10/01/02-09/30/03                   |
| Passed Through Texas Department Of Protective and Regulatory S    | Services                  |                                  |                                     |
| State Court Improvement Program                                   | 93.586                    | 99 00 0405                       |                                     |
| Total U.S. Department Of Health And Human Services                |                           |                                  |                                     |
| Transport Collins and Linkon Development                          |                           |                                  |                                     |
| U.S. Department Of Housing And Urban Development                  | Not Available             | B-98-RH-TX-0003                  | 10/01/99-12/23/02                   |
| HUD Colonia Initiative Program                                    | 1101 1114114010           | B-00-NI-TX-WC-000                |                                     |
| HUD Neighborhood Initiative Program                               |                           | <b>D</b> 00111 111 11 0 000      |                                     |
| Passed Through The Office of Rural                                |                           |                                  |                                     |
| Community Affairs:                                                | 14.228                    | 720889                           | 4/19/00-4/18/04                     |
| Community Development Block Grants/State's Program                | 14.228                    | 720155                           | 8/04/00-12/31/03                    |
| Community Development Block Grants/State's Program                | 14.228                    | 720133                           | 5/08/01-5/07/03                     |
| Community Development Block Grants/State's Program                | 14.228                    | 721859                           | 5/08/01-10/31/03                    |
| Community Development Block Grants/State's Program                |                           | 718003                           | 5/10/99 - 10/09/02                  |
| Community Development Block Grants/State's Program                | 14.228                    | 721003                           | 11/10/01-5/09/04                    |
| Community Development Block Grants/State's Program                | 14.228                    |                                  | 7/05/02 - 7/04/04                   |
| Community Development Block Grants/State's Program                | 14.228                    | 721175                           | 7/03/02 - 7/04/04                   |
| Total U.S. Department Of Housing And Urban Developmen             | nt                        |                                  |                                     |
| U.S. Department Of Agriculture                                    |                           |                                  |                                     |
| Passed Through Texas Department of Human Services:                |                           |                                  |                                     |
| Child and Adult Care Food Program                                 | 10.558                    | TX-2400001                       | 10/01/01-09/30/02                   |
| Child and Adult Care Food Program                                 | 10.558                    | TX-2400001                       | 10/01/02-09/30/03                   |
| Water and Waste Disposal Loans and Grants (Section 306C)          | 10.770                    |                                  |                                     |
| Total U.S. Department Of Agriculture                              |                           |                                  |                                     |
|                                                                   |                           |                                  |                                     |

| Program<br>Or Award<br>Amount | Cash/<br>Accrued Or<br>(Deferred)<br>10/01/2002 | Beginning<br>Balance<br>Adjustment | Receipts Or<br>Revenues<br>Recognized | Disbursements Expenditures | Cash/<br>Accrued Or<br>(Deferred)<br>9/30/2003 |
|-------------------------------|-------------------------------------------------|------------------------------------|---------------------------------------|----------------------------|------------------------------------------------|
|                               |                                                 |                                    |                                       |                            |                                                |
| 7,271,298                     | 15,061                                          |                                    | 15,061                                |                            |                                                |
| 7,609,977                     | 621,261                                         |                                    | 7,609,977                             | 6,988,716                  |                                                |
| 7,619,881                     |                                                 |                                    | 225,942                               | 690,248                    | 464,306                                        |
|                               |                                                 |                                    |                                       |                            |                                                |
| 241.067                       | 123,532                                         |                                    | 259,126                               | 135,594                    |                                                |
| 341,067                       | 123,332                                         |                                    | 203,789                               | 244,994                    | 41,205                                         |
| 434,437                       | 7.670                                           |                                    | 71,824                                | 64,154                     |                                                |
| 135,603                       | 7,670                                           |                                    | 4,922                                 | 9,264                      | 4,342                                          |
| 76,654                        | 72 172                                          |                                    | 198,397                               | 125,225                    |                                                |
| 463,122                       | 73,172                                          |                                    | 283,880                               | 322,079                    | 38,199                                         |
| 458,947                       |                                                 |                                    | 265,000                               | 322,013                    | • • • • • • • • • • • • • • • • • • •          |
| 450,671                       | 78,741                                          |                                    | 78,741                                |                            |                                                |
| 562,383                       | 70,711                                          |                                    | 280,405                               | 309,461                    | 29,056                                         |
| 302,363                       |                                                 |                                    | , <b> ,</b> , ,                       |                            |                                                |
| 6,123                         | 172                                             |                                    | 865                                   | 1,022                      | 329                                            |
|                               | 919,609                                         |                                    | 9,232,929                             | 8,890,757                  | 577,437                                        |
|                               |                                                 |                                    |                                       |                            |                                                |
| 509,000                       | 33,263                                          |                                    | 60,459                                | 27,196                     |                                                |
| 1,000,000                     | 17,164                                          |                                    | 97,275                                | 86,130                     | 6,019                                          |
|                               |                                                 |                                    |                                       | 440.640                    | (1.07(                                         |
| 662,343                       | 147,845                                         |                                    | 496,487                               | 410,618                    | 61,976                                         |
| 500,000                       | 5,606                                           |                                    | 3,321                                 | (2,285)                    | 15 (00                                         |
| 500,000                       | 299,480                                         |                                    | 339,597                               | 57,739                     | 17,622                                         |
| 800,000                       | 54,375                                          |                                    | 385,278                               | 524,945                    | 194,042                                        |
| 1,036,000                     | 422,977                                         |                                    | 250,166                               | 79,239                     | 252,050                                        |
| 1,572,135                     | 326,834                                         |                                    | 390,672                               | 411,809                    | 347,971                                        |
| 300,000                       |                                                 |                                    | 6,785                                 | 10,341                     | 3,556                                          |
|                               | 1,307,544                                       |                                    | 2,030,040                             | 1,605,732                  | 883,236                                        |
|                               |                                                 |                                    |                                       |                            |                                                |
| 760,079                       | 47,546                                          |                                    | 47,546                                |                            |                                                |
|                               | 77,570                                          |                                    | 672,432                               | 675,793                    | 3,361                                          |
| 827,702<br>4,333,600          | 184,022                                         |                                    | 82,000                                | 8,520                      | 110,542                                        |
|                               | 231,568                                         |                                    | 801,978                               | 684,313                    | 113,903                                        |
|                               |                                                 |                                    |                                       |                            |                                                |

# Webb County, Texas Schedule of Federal Financial Assistance for Year Ended September 30, 2003

Pass

|                                                                                    | Federal<br>CFDA<br>Number | Pass Through<br>Grantor's Number | Through<br>Grantor's<br>Grant Period |
|------------------------------------------------------------------------------------|---------------------------|----------------------------------|--------------------------------------|
| Federal Grantor/Pass Through Grantor Title                                         | Nullibei                  | - Grantor 5 Transcer             |                                      |
| U.S. Department Of Justice Public Safety Partnership and Community Policing Grants | 16.710                    | 95CCWX0268                       |                                      |
| ("COPS" Grants)                                                                    |                           |                                  |                                      |
| Office Of Justice Programs, (BulletProof Vest Partnership)                         | 16.607                    |                                  |                                      |
| Public Safety Partnership and Community Policing Grants                            | 16.710                    | 2001SHWX0637                     |                                      |
| ("COPS" Grants)                                                                    |                           |                                  |                                      |
| Local Law Enforcement Block Grants Program                                         | 16.592                    | 2001LBBX1650                     |                                      |
| Local Law Enforcement Block Grants Program                                         | 16.592                    | 2002LBBX2148                     |                                      |
| Passed Through Criminal Justice Division Of The State Of Texas                     |                           |                                  |                                      |
| Juvenile Accountability Block Grant (Period Ending 07/31/03)                       | 16.523                    | JB-00-J20-13831-04               |                                      |
| Juvenile Accountability Block Grant (Period Ending 07/31/04)                       | 16.523                    | JB-02-J20-13831-05               |                                      |
| School Based Anti-Truancy Bootcamp (Period Ending 7/31/02                          | 16,541                    | JB-00-J20-14564-03               |                                      |
| School Based Anti-Truancy Bootcamp (Period Ending 7/31/03                          | 16,541                    | JB-00-J20-14564-04               |                                      |
| Juvenile Justice & Delinquency Prevention-Allocation to                            | 16.540                    | JA01J2014790-3                   |                                      |
| States (State Formula Grants)                                                      |                           |                                  |                                      |
| Juvenile Justice & Delinquency Prevention-Allocation to                            | 16.540                    | JA02J2014790-4                   |                                      |
| States (State Formula Grants)                                                      |                           |                                  |                                      |
| Violence Against Women Formula Grants                                              | 16.588                    | WF01V3013952-04                  |                                      |
| Violence Against Women Formula Grants                                              | 16.588                    | WF02V3013952-05                  |                                      |
| Violence Against Women Formula Grants                                              | 16.588                    | WF03V3013952-06                  |                                      |
| Crime Victim Assistance                                                            | 16.575                    | VA02V3013771-04                  |                                      |
| Crime Victim Assistance                                                            | 16.575                    | VA03V3013771-05                  |                                      |
| Violence Against Women Formula Grants                                              | 16.588                    | WF01-V3013508-04                 |                                      |
| Violence Against Women Formula Grants                                              | 16.588                    | WF02-V3013508-05                 |                                      |
| Violence Against Women Formula Grants                                              | 16.588                    | WF03-V3013508-06                 |                                      |
| Violence Against Women Formula Grants                                              | 16.588                    | WF01-V3013509-04                 |                                      |
| Violence Against Women Formula Grants                                              | 16.588                    | WF02-V3013509-05                 |                                      |
| Violence Against Women Formula Grants                                              | 16.588                    | WF03-V3013509-06                 |                                      |
| Passed Through South Texas Development Council                                     |                           |                                  |                                      |
| Juvenile Accountability Block Grant                                                | 16.523                    | JB-98-J07-13832                  |                                      |
| Passed Through City of Laredo                                                      |                           |                                  |                                      |
| Criminal Justice Discretionary Grant Program                                       | 16.579                    | DB00A101203902                   |                                      |
| Criminal Justice Discretionary Grant Program                                       | 16.579                    | DB00A101203903                   |                                      |
| Criminal Justice Discretionary Grant Program                                       | 16.579                    | DB03A101203905                   |                                      |
| Criminal Justice Discretionary Grant Program                                       | 16.579                    | I0PSSP571                        |                                      |
| Criminal Justice Discretionary Grant Program                                       | 16.579                    | I1PSSP571                        |                                      |
| Criminal Justice Discretionary Grant Program                                       | 16.579                    | I29SSP571                        |                                      |
| Criminal Justice Discretionary Grant Program                                       | 16.579                    | I1PSSP571                        |                                      |
| Criminal Justice Discretionary Grant Program                                       | 16.579                    | I2PSSP571                        |                                      |
| Total U.S. Department Of Justice                                                   |                           |                                  |                                      |
| U. S. Federal Emergency Management Agency                                          |                           |                                  |                                      |
| Emergency Food and Shelter National Board Program                                  | 83.523                    | 20-8438-00LRO-010                | 10/01/02-09/30/03                    |
| Total U. S. Federal Emergency Management Agency                                    |                           |                                  |                                      |

| Program<br>Or Award<br>Amount | Cash/<br>Accrued Or<br>(Deferred)<br>10/01/2002 | Beginning<br>Balance<br>Adjustment | Receipts Or<br>Revenues<br>Recognized | Disbursements Expenditures | Cash/<br>Accrued Or<br>(Deferred)<br>9/30/2003 |
|-------------------------------|-------------------------------------------------|------------------------------------|---------------------------------------|----------------------------|------------------------------------------------|
| 1,365,580                     | 59,101                                          |                                    | 72,541                                | 13,440                     |                                                |
| 21,053                        | 21,026                                          |                                    | 21,026                                |                            |                                                |
| 750,000                       | 15,902                                          |                                    | 183,235                               | 233,677                    | 66,344                                         |
| 119,525                       | (71,991)                                        |                                    |                                       | 71,991                     |                                                |
| 95,234                        |                                                 |                                    | 95,234                                | 61,794                     | (33,440)                                       |
| 38,087                        | 4,836                                           |                                    | 31,000                                | 29,676                     | 3,512                                          |
| 31,805                        |                                                 |                                    | •                                     | 4,878                      | 4,878                                          |
| 200,000                       | 23,685                                          |                                    | 23,685                                |                            |                                                |
| 200,000                       | 31,862                                          |                                    | 116,794                               | 99,173                     | 14,241                                         |
| 15,582                        | 4,423                                           |                                    | 4,423                                 |                            |                                                |
| 15,437                        |                                                 |                                    | 1,814                                 | 4,447                      | 2,633                                          |
| 15,556                        | 9,805                                           |                                    | 15,297                                | 5,492                      |                                                |
| 23,334                        |                                                 |                                    | 16,824                                | 23,334                     | 6,510                                          |
| 33,575                        |                                                 |                                    |                                       | 3,189                      | 3,189                                          |
| 35,421                        | 10,459                                          |                                    | 35,421                                | 24,962                     |                                                |
| 46,255                        |                                                 |                                    |                                       | 11,146                     | 11,146                                         |
| 36,596                        | 27,130                                          |                                    | 36,596                                | 9,466                      |                                                |
| 54,893                        |                                                 |                                    | 47,628                                | 54,893                     | 7,265                                          |
| 80,000                        |                                                 |                                    |                                       | 5,999                      | 5,999                                          |
| 21,393                        | 13,677                                          |                                    | 19,738                                | 6,061                      | · .                                            |
| 32,089                        |                                                 |                                    | 18,798                                | 29,815                     | 11,017                                         |
| 51,176                        |                                                 |                                    |                                       | 4,151                      | 4,151                                          |
| 13,366                        | (5,387)                                         |                                    |                                       | 5,375                      | (12)                                           |
| 1,333,870                     | 38,315                                          |                                    | 38,103                                |                            | 212                                            |
| ,,                            | 104,625                                         |                                    | 301,635                               | 257,217                    | 60,207                                         |
| 313,058                       | ·                                               |                                    |                                       | 82,027                     | 82,027                                         |
| 411,598                       | 15,346                                          |                                    | 15,346                                |                            |                                                |
| 411,598                       | 32,917                                          |                                    | 15,245                                |                            | 17,672                                         |
| 411,958                       | 127,754                                         |                                    | 252,115                               | 246,830                    | 122,469                                        |
| 197,523                       | 88,928                                          |                                    | 88,928                                |                            |                                                |
| 211,108                       |                                                 |                                    | 100,497                               | 211,107                    | 110,610                                        |
| -                             | 552,413                                         |                                    | 1,551,923                             | 1,500,140                  | 500,630                                        |
| 21,740                        |                                                 |                                    | 21,740                                | 21,740                     |                                                |
| =                             |                                                 |                                    | 21,740                                | 21,740                     |                                                |

# Webb County, Texas Schedule of Federal Financial Assistance for Year Ended September 30, 2003

**Pass** 

|                                                           | Federal<br>CFDA  | Pass Through        | Through<br>Grantor's |
|-----------------------------------------------------------|------------------|---------------------|----------------------|
| Federal Grantor/Pass Through Grantor Title                | Number           | Grantor's Number    | Grant Period         |
| U. S. Department Of Energy                                |                  |                     |                      |
| Passed Through Texas Department Of Housing And            |                  |                     |                      |
| Community Affairs:                                        |                  | - < 0 / F < F O 4 F |                      |
| Weatherization Assistance for Low-Income Persons          | 81.042           | 562/567047          |                      |
| Weatherization Assistance for Low-Income Persons          | 81.042           | 563/567047          |                      |
| Total U. S. Department Of Energy                          |                  |                     |                      |
| U. S. Department Of Transportation                        |                  |                     |                      |
| Passed Through Texas Department Of Highways And Public Tr | ransportation:   |                     |                      |
| State and Community Highway Safety - Step Wave            | 20.600           | 582XXF5006          | 00/04/04 00/01/02    |
| Formula Grants for Other Than Urbanized Areas             | 20.509           | 51222F4033          | 09/01/01-08/31/02    |
| (Nonurbanized Area Formula Program)                       |                  |                     |                      |
| Formula Grants for Other Than Urbanized Areas             | 20.509           | 51322F4033          | 09/01/02-08/31/03    |
| (Nonurbanized Area Formula Program)                       |                  |                     |                      |
| Formula Grants for Other Than Urbanized Areas             | 20.509           | 51322F4033          | 09/01/03-08/31/04    |
| (Nonurbanized Area Formula Program)                       |                  |                     |                      |
| Total U. S. Department Of Transportation                  |                  |                     |                      |
| U.S. Department of Labor                                  |                  |                     |                      |
| Employment and Training Administration                    |                  | TT 5000 0 00 01 (0  |                      |
| Welfare-to-Work Grants to States and Localities           | 17.253           | Y-7203-9-00-81-60   |                      |
| (Welfare-to-Work (WtW) Grants)                            |                  |                     |                      |
| Total U.S. Department of Labor                            |                  |                     |                      |
| Other Federal Financial Assistance                        |                  |                     |                      |
| U.S. Environmental Protection Agency                      |                  |                     |                      |
| Passed Through Texas Water Development Board              | 57 . A . 11 1.1. | G011900             |                      |
| Rio Bravo-El Cenizo Water & Wastewater Project            | Not Available    | G011900<br>GO5500   |                      |
| Larga Vista (Wastewater Collection System)                | 66.606           | GO5500              |                      |
| Other Federal Financial Assistance (Continued)            |                  |                     |                      |
| U. S. Department of Treasury, Bureau Of Alcohol,          |                  |                     |                      |
| Tobacco & Firearms                                        |                  |                     |                      |
| Gang Resistance, Education, And Training                  | 21.053           | ATC020219           |                      |
|                                                           | 21.053           | ATC020219           |                      |
| Passed Through Texas A&M International University         |                  |                     |                      |
| Arrestee Drug Abuse Monitoring Program (ADAM)             | Not Available    | OJP-01-C-001        |                      |
| Total Other Federal Financial Assistance                  |                  |                     |                      |

**Total Other Federal Financial Assistance** 

Total Federal Financial Assistance

Notes to Schedule Of Expenditures of Federal Awards
This schedule is prepared using the modified accrual basis.

\* Major Program

| Program<br>Or Award<br>Amount | Cash/<br>Accrued Or<br>(Deferred)<br>10/01/2002 | Beginning<br>Balance<br>Adjustment | Receipts Or<br>Revenues<br>Recognized | Disbursements Expenditures | Cash/<br>Accrued Or<br>(Deferred)<br>9/30/2003 |
|-------------------------------|-------------------------------------------------|------------------------------------|---------------------------------------|----------------------------|------------------------------------------------|
|                               |                                                 |                                    |                                       |                            |                                                |
| 88,199                        | 44,129                                          |                                    | 64,378                                | 20,249                     | 5,160                                          |
| 45,632                        | 44,129                                          |                                    | 12,281<br>76,659                      | 17,441<br>37,690           | 5,160                                          |
|                               |                                                 |                                    |                                       |                            |                                                |
| 5,000                         | 4,800                                           |                                    | 4,800                                 |                            |                                                |
| 674,807                       | 90,769                                          |                                    | 90,769                                |                            |                                                |
| 1,026,874                     | 42,338                                          |                                    | 577,776                               | 560,979                    | 25,541                                         |
| 794,464                       |                                                 |                                    |                                       | 63,556                     | 63,556                                         |
|                               | 137,907                                         |                                    | 673,345                               | 624,535                    | 89,097                                         |
|                               |                                                 |                                    |                                       |                            |                                                |
| 1,000,000                     | 22,057                                          |                                    | 91,724                                | 73,451                     | 3,784                                          |
|                               | 22,057                                          |                                    | 91,724                                | 73,451                     | 3,784                                          |
|                               |                                                 |                                    |                                       |                            |                                                |
| 4,308,400<br>1,570,120        | 12,192                                          |                                    | 55,430                                | 61,816<br>123,289          | 18,578<br>123,289                              |
|                               |                                                 |                                    |                                       |                            |                                                |
|                               |                                                 |                                    |                                       |                            |                                                |
| 134,838<br>114,611            | 5,089                                           | 15                                 | 27,088                                | 22,014<br>17,052           | 17,052                                         |
|                               | 50,074                                          |                                    | 50,074                                |                            |                                                |
|                               | 67,355                                          | 15                                 | 132,592                               | 224,171                    | 158,919                                        |
|                               | 3,282,582                                       | 15                                 | 14,612,930                            | 13,662,529                 | 2,332,165                                      |

# Webb County, Texas Schedule of State Financial Assistance for Year Ended September 30, 2003

| State Granting Agency                                   | Grantor's<br>Number | Program<br>Or Award<br>Amount | Accrued Or<br>(Deferred)<br>Revenue At<br>10//01/02 |
|---------------------------------------------------------|---------------------|-------------------------------|-----------------------------------------------------|
| Community Justice Assistance Division                   |                     |                               |                                                     |
| Community Corrections                                   |                     | 409,889                       | (49,154)                                            |
| Grant Period Ended 8/31/02                              |                     |                               |                                                     |
| Community Corrections                                   | • ·                 | 389,398                       |                                                     |
| Grant Period Ended 8/31/03                              |                     |                               |                                                     |
| Day Reporting Center                                    | 240-001             | 85,630                        | (12,848)                                            |
| Grant Period Ended 8/31/02                              |                     |                               |                                                     |
| Day Reporting Center                                    | Webb-001            | 174,682                       |                                                     |
| Grant Period Ended 8/31/03                              |                     |                               |                                                     |
| Residential Treatment Center                            | 240-006             | 925,401                       | (178,182)                                           |
| Grant Period Ended 8/31/02                              |                     |                               |                                                     |
| Basic Supervision                                       | -<br>-              | 805,374                       | (182,383)                                           |
| Grant Period Ended 8/31/02                              |                     |                               |                                                     |
| Basic Supervision                                       |                     | 804,172                       |                                                     |
| Grant Period Ended 8/31/03                              |                     |                               |                                                     |
| Treatment Incarceration Program - Assessment            | 240-009             | 180,000                       | (39,913)                                            |
| Intervention Program                                    |                     |                               |                                                     |
| Grant Period Ended 8/31/02                              |                     |                               |                                                     |
| Treatment Incarceration Program - Assessment            | Webb-009            | 180,000                       |                                                     |
| Intervention Program                                    |                     |                               |                                                     |
| Grant Period Ended 8/31/03                              |                     |                               |                                                     |
| Mentally Impaired Caseload                              |                     | 58,163                        | (11,905)                                            |
| Grant Period Ended 8/31/02                              |                     |                               |                                                     |
| Mentally Impaired Caseload                              |                     | 55,965                        |                                                     |
| Grant Period Ended 8/31/03                              |                     |                               |                                                     |
| Grant I criod Ended 6/31/03                             |                     |                               | (474.205)                                           |
| Total Community Justice Assistance Division             |                     |                               | (474,385)                                           |
|                                                         |                     |                               |                                                     |
| Texas Natural Resource Conservation Commission          |                     |                               |                                                     |
| Passed Through South Texas Development Council          | 02-19-G03           | 35,100                        |                                                     |
| Regional Solid Waste Management Implementation Program  |                     |                               |                                                     |
|                                                         |                     |                               |                                                     |
| Total Texas Natural Resource Conservation Commission    |                     |                               |                                                     |
|                                                         |                     |                               |                                                     |
| Texas Department of Housing and Community Affairs       |                     |                               |                                                     |
| Systems Benefit Fund                                    | 303047              | 181,245                       | 179,612                                             |
| Systems Benefit Fund                                    | 303047              | 277,286                       |                                                     |
| Total Tayon Deportment of Housing and Community Affairs |                     |                               | 179,612                                             |
| Total Texas Department of Housing and Community Affairs |                     |                               |                                                     |

| Receipts Or<br>Revenues<br>Recognized | Disbursements Expenditures | Accrued Or<br>(Deferred)<br>Revenue At<br>9/30/2003 |
|---------------------------------------|----------------------------|-----------------------------------------------------|
|                                       |                            |                                                     |
| 299,251                               | 348,405                    |                                                     |
| 97,349                                | 48,527                     | (48,822)                                            |
| 60,988                                | 73,836                     |                                                     |
| 43,670                                | 14,010                     | (29,660)                                            |
| 694,051                               | 872,233                    |                                                     |
| 662,569                               | 844,952                    |                                                     |
| 201,043                               | 38,927                     | (162,116)                                           |
| 148,102                               | 188,015                    |                                                     |
| 45,000                                |                            | (45,000)                                            |
| 41,426                                | 53,331                     |                                                     |
| 13,991                                | 4,325                      | (9,666)                                             |
| 2,307,440                             | 2,486,561                  | (295,264)                                           |
|                                       |                            |                                                     |
| 3,702                                 | 27,631                     | 23,929                                              |
|                                       |                            |                                                     |
| 3,702                                 | 27,631                     | 23,929                                              |
|                                       |                            |                                                     |
| 180,811                               | 1,199                      |                                                     |
| 136,051                               | 255,582                    | 119,531                                             |
| 316,862                               | 256,781                    | 119,531                                             |

### Webb County, Texas Schedule of State Financial Assistance for Year Ended September 30, 2003

| Border Project - Gramt Period Ended 8/31/03   TJPC-B-03-240   44,716   (3,902)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | State Granting Agency                                          | Grantor's<br>Number | Program<br>Or Award<br>Amount | Accrued Or<br>(Deferred)<br>Revenue At<br>10//01/02 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------------------|-------------------------------|-----------------------------------------------------|
| Border Project - Grant Period Ended 8/31/04   TJPC-B-04-240   351,859   (32,421)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                |                     |                               |                                                     |
| Community Corrections Assistance   TJPC-Y-03-240   351,859   (32,421)   Grant Period Ended 8/31/03   335,158   Community Corrections Assistance   TJPC-Y-04-240   335,158   Community Corrections Assistance   TJPC-Y-04-240   335,158   Community Corrections Assistance   TJPC-Y-04-240   27,240   Community Corrections ISJPO - Grant Period Ended 8/31/04   TJPC-Q-04-240   111,150   (10,244)   State Aid - Grant Period Ended 8/31/03   TJPC-Z-03-240   111,150   (10,244)   Salary Adjustment - Grant Period Ended 8/31/04   TJPC-Z-04-240   111,150   (10,244)   State Aid - Grant Period Ended 8/31/03   TJPC-A-04-240   161,097   TJPC-A-04-240   161,097   TJPC-A-04-240   161,097   TJPC-A-04-240   161,097   TJPC-A-04-240   TJ   | Border Project - Grant Period Ended 8/31/03                    | TJPC-B-03-240       | 44,716                        | (3,902)                                             |
| Grant Period Ended 8/31/03   Community Corrections Assistance   TJPC-Y-04-240   335,158   Grant Period Ended 8/31/04   TJPC-O4-240   27,240                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Border Project - Grant Period Ended 8/31/04                    | TJPC-B-04-240       | 44,716                        |                                                     |
| Progressive Sanctions ISJPO - Grant Period Ended 8/31/04   TJPC-O-04-240   27,240                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                | TJPC-Y-03-240       | 351,859                       | (32,421)                                            |
| State Aid - Grant Period Ended 8/31/03   TJPC-Z-02-240   111,150   (10,244)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                | TJPC-Y-04-240       | 335,158                       |                                                     |
| State Aid - Grant Period Ended 8/31/03   TJPC-Z-03-240   111,150   (10,244)   Salary Adjustment - Grant Period Ended 8/31/04   TJPC-Z-04-240   111,150   (35,966)   State Aid - Grant Period Ended 8/31/03   TJPC-A-03-240   546,845   (35,966)   State Aid - Grant Period Ended 8/31/04   TJPC-A-04-240   161,097                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Progressive Sanctions ISJPO - Grant Period Ended 8/31/04       | TJPC-O-04-240       | 27,240                        |                                                     |
| Salary Adjustment - Grant Period Ended 8/31/04   TJPC-Z-04-240   111,150   546,845   (35,966)   State Aid - Grant Period Ended 8/31/04   TJPC-A-03-240   546,845   (35,966)   State Aid - Grant Period Ended 8/31/04   TJPC-A-04-240   161,097                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | State Aid - Grant Period Ended 8/31/02                         | TJPC-Z-02-240       | 111,150                       | 2,967                                               |
| State Aid - Grant Period Ended 8/31/04   TJPC-A-03-240   546,845   (35,966)     State Aid - Grant Period Ended 8/31/04   TJPC-A-04-240   161,097     Progressive Sanctions JPO - Grant Period Ended 8/31/04   TJPC-F-04-240   232,566     Progressive Sanctions Level 1-2-3 - Grant Period Ended 8/31/04   TJPC-G-04-240   46,339     Vertex Targeted Opportunities, Inc.   TJPC-G-04-240   46,339     Vertex Targeted Opportunities, Inc.   TJPC-E-01-240   (107,236)     Vertex Targeted Opportunities, Inc.   TJPC-E-02-241   (107,236)     Vertex Targeted Opportunities, Inc.   TJPC-B-03-240   22,549   33,276     Grant Period Ended 8/31/03   Juvenile Justice Alternative Education Program   TJPC-P-03-240   22,549   Grant Period Ended 8/31/04   22,549     Grant Period Ended 8/31/04   TJPC-P-04-240   22,549     Total Juvenile Probation Commission   (193,088)     Texas Automobile Theft Prevention Authority Auto Theft Prevention Authority Fund   SAT01T0109358   253,000   6,764     Grant Period Ended 8/31/03   Auto Theft Prevention Authority Fund   SAT01T0105703   382,574   6,887     Grant Period Ended 8/31/03   Auto Theft Prevention Authority Fund   SAT01T0105704   41,778     Grant Period Ended 8/31/03   Total Texas Automobile Theft Prevention Authority   13,651     Texas Water Development Board   Highway 59- Facility Plan Project   2001-483-441   71,250     Rio Bravo -El Cenizo Water & Wastewater Project   G0-11800   15,474,000   153,435                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | State Aid - Grant Period Ended 8/31/03                         | TJPC-Z-03-240       | 111,150                       | (10,244)                                            |
| State Aid - Grant Period Ended 8/31/04   TJPC-A-03-240   546,845   (35,966)   State Aid - Grant Period Ended 8/31/04   TJPC-A-04-240   161,097                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Salary Adjustment - Grant Period Ended 8/31/04                 | TJPC-Z-04-240       | 111,150                       |                                                     |
| Progressive Sanctions JPO - Grant Period Ended 8/31/04  Progressive Sanctions Level 1-2-3 - Grant Period Ended 8/31/04  TJPC-F-04-240  Vertex Targeted Opportunities, Inc.  Vertex Targeted Opportunities, Inc.  TJPC-E-01-240  Vertex Targeted Opportunities, Inc.  TJPC-E-02-241  Juvenile Justice Alternative Education Program  Grant Period Ended 8/31/03  Juvenile Justice Alternative Education Program  Grant Period Ended 8/31/04  Total Juvenile Probation Commission  Texas Automobile Theft Prevention Authority  Auto Theft Prevention Authority Fund  Grant Period Ended 8/31/03  Auto Theft Prevention Authority Fund  Grant Period Ended 8/31/03  Auto Theft Prevention Authority Fund  Grant Period Ended 8/31/03  Auto Theft Prevention Authority Fund  Grant Period Ended 8/31/03  Auto Theft Prevention Authority Fund  Grant Period Ended 8/31/03  Auto Theft Prevention Authority Fund  Grant Period Ended 8/31/03  Total Texas Automobile Theft Prevention Authority  Texas Water Development Board  Highway 59- Facility Plan Project  Rio Bravo -El Cenizo Water & Wastewater Project  Go-11800  15,474,000  153,435                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                | TJPC-A-03-240       | 546,845                       | (35,966)                                            |
| Progressive Sanctions Level 1-2-3 - Grant Period Ended 8/31/04   TJPC-G-04-240   46,339                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | State Aid - Grant Period Ended 8/31/04                         | TJPC-A-04-240       | 161,097                       |                                                     |
| Vertex Targeted Opportunities, Inc.   TJPC-E-01-240   (39,562)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Progressive Sanctions JPO - Grant Period Ended 8/31/04         | TJPC-F-04-240       | 232,566                       |                                                     |
| Vertex Targeted Opportunities, Inc.         TJPC-E-02-241         (107,236)           Vertex Targeted Opportunities, Inc.         TJPC-E-03-240         (107,236)           Juvenile Justice Alternative Education Program         TJPC-P-03-240         22,549         33,276           Grant Period Ended 8/31/03         TJPC-P-04-240         22,549         22,549           Grant Period Ended 8/31/04         TOtal Juvenile Probation Commission         (193,088)           Texas Automobile Theft Prevention Authority           Auto Theft Prevention Authority Fund         SAT01T0109358         253,000         6,764           Grant Period Ended 8/31/02         SAT01T1005703         382,574         6,887           Grant Period Ended 8/31/03         SAT01T0105704         41,778         41,778           Grant Period Ended 8/31/03         SAT01T0105704         41,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Progressive Sanctions Level 1-2-3 - Grant Period Ended 8/31/04 | TJPC-G-04-240       | 46,339                        |                                                     |
| Vertex Targeted Opportunities, Inc.   TJPC-E-03-240   33,276   33,276   Grant Period Ended 8/31/03   Juvenile Justice Alternative Education Program   TJPC-P-03-240   22,549   33,276   Grant Period Ended 8/31/04   22,549   Grant Period Ended 8/31/04                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Vertex Targeted Opportunities, Inc.                            | TJPC-E-01-240       |                               | (39,562)                                            |
| Vertex Targeted Opportunities, Inc.   TJPC-E-03-240   33,276   33,276   Grant Period Ended 8/31/03   Juvenile Justice Alternative Education Program   TJPC-P-03-240   22,549   33,276   Grant Period Ended 8/31/04                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                | TJPC-E-02-241       |                               | (107,236)                                           |
| Grant Period Ended 8/31/03   Juvenile Justice Alternative Education Program   TJPC-P-04-240   22,549   Grant Period Ended 8/31/04                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                | TJPC-E-03-240       |                               |                                                     |
| Grant Period Ended 8/31/04  Total Juvenile Probation Commission  Texas Automobile Theft Prevention Authority  Auto Theft Prevention Authority Fund Grant Period Ended 8/31/02  Auto Theft Prevention Authority Fund Grant Period Ended 8/31/03  Auto Theft Prevention Authority Fund Grant Period Ended 8/31/03  Auto Theft Prevention Authority Fund Grant Period Ended 8/31/03  Total Texas Automobile Theft Prevention Authority  Texas Water Development Board  Highway 59- Facility Plan Project Rio Bravo -El Cenizo Water & Wastewater Project  Go-11800  (193,088)  (193,088)  (193,088)  SAT01T0109358  253,000 6,764  6,887  GAT01T1005703 382,574 6,887  GAT01T0105704 41,778  GRATO TOTAL  |                                                                | TJPC-P-03-240       | 22,549                        | 33,276                                              |
| Texas Automobile Theft Prevention Authority  Auto Theft Prevention Authority Fund SAT01T0109358 253,000 6,764  Grant Period Ended 8/31/02  Auto Theft Prevention Authority Fund SAT01T1005703 382,574 6,887  Grant Period Ended 8/31/03  Auto Theft Prevention Authority Fund SAT01T0105704 41,778  Grant Period Ended 8/31/03  Total Texas Automobile Theft Prevention Authority  Texas Water Development Board  Highway 59- Facility Plan Project 2001-483-441 71,250  Rio Bravo -El Cenizo Water & Wastewater Project G0-11800 15,474,000 153,435                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                | TJPC-P-04-240       | 22,549                        | ·                                                   |
| Auto Theft Prevention Authority Fund Grant Period Ended 8/31/02 Auto Theft Prevention Authority Fund SAT01T1005703 SAT01T1005703 SAZ,574 Grant Period Ended 8/31/03 Auto Theft Prevention Authority Fund Grant Period Ended 8/31/03 Total Texas Automobile Theft Prevention Authority  Texas Water Development Board Highway 59- Facility Plan Project Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development & Go-11800 SAT01T0105703 SAZ,574 G,887 SAT01T0105703 SAZ,574 S | Total Juvenile Probation Commission                            |                     |                               | (193,088)                                           |
| Grant Period Ended 8/31/02 Auto Theft Prevention Authority Fund Grant Period Ended 8/31/03 Auto Theft Prevention Authority Fund Grant Period Ended 8/31/03 Auto Theft Prevention Authority Fund Grant Period Ended 8/31/03 Total Texas Automobile Theft Prevention Authority  Texas Water Development Board Highway 59- Facility Plan Project Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Rio Bravo -El Cenizo Water & Wastewater Project  Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Rio Bravo -El Cenizo Water & Wastewater Project  Rio Bravo -El Ceni | Texas Automobile Theft Prevention Authority                    |                     |                               |                                                     |
| Auto Theft Prevention Authority Fund Grant Period Ended 8/31/03 Auto Theft Prevention Authority Fund SAT01T0105704 Auto Theft Prevention Authority Fund Grant Period Ended 8/31/03 Total Texas Automobile Theft Prevention Authority  Texas Water Development Board Highway 59- Facility Plan Project Rio Bravo -El Cenizo Water & Wastewater Project  SAT01T0105704 A1,778 SAT01T0105704 A1,778  2001-483-441 71,250 G0-11800 153,435                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                | SAT01T0109358       | 253,000                       | 6,764                                               |
| Grant Period Ended 8/31/03 Auto Theft Prevention Authority Fund Grant Period Ended 8/31/03 Total Texas Automobile Theft Prevention Authority  Texas Water Development Board Highway 59- Facility Plan Project Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development & Go-11800  Go-11800  SAT01T0105704  41,778  213,651  71,250  Rio Bravo -El Cenizo Water & Wastewater Project Go-11800  15,474,000  153,435                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                | SAT01T1005703       | 382,574                       | 6.887                                               |
| Auto Theft Prevention Authority Fund Grant Period Ended 8/31/03 Total Texas Automobile Theft Prevention Authority  Texas Water Development Board Highway 59- Facility Plan Project Rio Bravo -El Cenizo Water & Wastewater Project  Texas Water Development Board Go-11800  15,474,000  153,435                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | •                                                              |                     |                               | ,,,,,,                                              |
| Grant Period Ended 8/31/03 Total Texas Automobile Theft Prevention Authority  Texas Water Development Board Highway 59- Facility Plan Project Rio Bravo -El Cenizo Water & Wastewater Project  G0-11800  13,651  71,250 Rio Bravo -El Cenizo Water & Wastewater Project G0-11800  15,474,000 153,435                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                | SAT01T0105704       | 41.778                        |                                                     |
| Texas Water Development Board  Highway 59- Facility Plan Project 2001-483-441 71,250  Rio Bravo -El Cenizo Water & Wastewater Project G0-11800 15,474,000 153,435                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | •                                                              |                     |                               |                                                     |
| Highway 59- Facility Plan Project 2001-483-441 71,250 Rio Bravo -El Cenizo Water & Wastewater Project G0-11800 15,474,000 153,435                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Total Texas Automobile Theft Prevention Authority              |                     |                               | 13,651                                              |
| Highway 59- Facility Plan Project 2001-483-441 71,250 Rio Bravo -El Cenizo Water & Wastewater Project G0-11800 15,474,000 153,435                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Texas Water Development Board                                  |                     |                               |                                                     |
| Rio Bravo -El Cenizo Water & Wastewater Project G0-11800 15,474,000 153,435                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Highway 59- Facility Plan Project                              | 2001-483-441        | 71,250                        |                                                     |
| Total Texas Water Development Board 153,435                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Rio Bravo -El Cenizo Water & Wastewater Project                | G0-11800            |                               | 153,435                                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Total Texas Water Development Board                            |                     |                               | 153,435                                             |

| Receipts Or<br>Revenues<br>Recognized | Disbursements<br>Expenditures | Accrued Or<br>(Deferred)<br>Revenue At<br>9/30/2003 |
|---------------------------------------|-------------------------------|-----------------------------------------------------|
| 37,044                                | 40,946                        |                                                     |
| -,,                                   | 3,731                         | 3,731                                               |
| 275,664                               | 308,085                       |                                                     |
|                                       | 25,815                        | 25,815                                              |
|                                       |                               |                                                     |
|                                       | 3,411                         | 3,411                                               |
| 2,967                                 |                               |                                                     |
| 80,957                                | 91,201                        |                                                     |
|                                       | 7,588                         | 7,588                                               |
| 352,233                               | 388,199                       |                                                     |
|                                       | 4,309                         | 4,309                                               |
|                                       | 26,373                        | 26,373                                              |
|                                       | 2,585                         | 2,585                                               |
|                                       |                               | (39,562)                                            |
| 45,830                                | 9,735                         | (143,331)                                           |
| 64,897                                | 218                           | (64,679)                                            |
| 651,773                               | 686,529                       | 68,032                                              |
| 44,701                                | 49,619                        | 4,918                                               |
| 1,556,066                             | 1,648,344                     | (100,810)                                           |
|                                       |                               |                                                     |
| 6,764                                 |                               |                                                     |
| 52,248                                | 58,949                        | 13,588                                              |
|                                       | 3,185                         | 3,185                                               |
| 59,012                                | 62,134                        | 16,773                                              |
|                                       |                               |                                                     |
| 7,839                                 | 34,143                        | 26,304                                              |
| 110,429                               | 24,206                        | 67,212                                              |
| 118,268                               | 58,349                        | 93,516                                              |
|                                       |                               |                                                     |

#### Webb County, Texas Schedule of State Financial Assistance for Year Ended September 30, 2003

| Texas Parks & Wildlife Department  Community Outdoor Outreach Program  Community Outdoor Outreach Program  52-00088  52-000233                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 25,000<br>22,000 | 2,889                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------------|
| Community Caracter Caracters and Caracters a | · ·              | 2,889                                 |
| Community Outdoor Outreach Program 52-000233                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 22,000           |                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                                       |
| Total Texas Parks & Wildlife                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  | 2,889                                 |
| Texas Higher Education Coordinating Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                                       |
| College for Texans Campaign - Mini Grant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 500              | · · · · · · · · · · · · · · · · · · · |
| Total Texas Higher Education Coordinating Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                                       |
| The Development of the Company Company                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                                       |
| Texas Department of Protective & Regulatory Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <i>(5</i> ,000   |                                       |
| Title IV-E County Legal Services to Foster Care Children 2003113071                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 65,000           |                                       |
| Title-IV Child Welfare Services Contract 2003113070                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 25,000           |                                       |
| Total Texas Department of Protective & Regulatory Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                                       |
| Texas State Comptroller                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                                       |
| Senate Bill 55 Statewide Tobacco Education and Prevention                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5,000            | (4,510)                               |
| Senate Bill 55 Statewide Tobacco Education and Prevention                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5,000            | (5,000)                               |
| Senate Bill 55 Statewide Tobacco Education and Prevention                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5,000            |                                       |
| Total Texas State Comptroller                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  | (9,510)                               |
| Office of Attorney General                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                                       |
| Child Support Division 01-05549                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 8,064            | 7,237                                 |
| Title IV-D Automated Information Contract 00-03847.A2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 33,551           | (46,461)                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  | (39,224)                              |
| Criminal Justice Division                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                                       |
| Police Activity League (PAL) SF99J2214894                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 18,000           | 1,100                                 |
| Police Activity League (PAL) SF99J2214894                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 19,800           | 13,200                                |
| Mediation Program SF02J201594801                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 33,608           | 4,030                                 |
| Mediation Program SF03J201594802                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 33,608           | 2,130                                 |
| Total Criminal Justice Division                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  | 20,460                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Grand Total      | (346,160)                             |

Notes to Schedule Of Expenditures of State Awards

This schedule is prepared using the modified accrual basis.

\* Major Program

|   | Receipts Or<br>Revenues<br>Recognized | Disbursements Expenditures | Accrued Or<br>(Deferred)<br>Revenue At<br>9/30/2003 |
|---|---------------------------------------|----------------------------|-----------------------------------------------------|
|   | 2,889                                 |                            |                                                     |
|   | 14,914                                | 16,472                     | 1,558                                               |
|   | 17,803                                | 16,472                     | 1,558                                               |
|   |                                       |                            |                                                     |
|   | 500                                   | 500                        |                                                     |
|   | 500                                   | 500                        |                                                     |
|   |                                       |                            |                                                     |
|   | 45,510                                | 65,166                     | 19,656                                              |
| _ | 2,761                                 | 3,124                      | 363                                                 |
|   | 48,271                                | 68,290                     | 20,019                                              |
|   | · ·                                   |                            |                                                     |
|   | (963)                                 | 3,547                      |                                                     |
|   | (555)                                 | 4,445                      |                                                     |
|   |                                       | 226                        | 226                                                 |
|   | (1,518)                               | 8,218                      | 226                                                 |
|   |                                       |                            |                                                     |
|   | 7,237                                 |                            |                                                     |
| _ | 8,572                                 |                            | (55,033)                                            |
|   | 15,809                                |                            | (55,033)                                            |
|   |                                       |                            |                                                     |
|   | 18,000                                | 3,203                      | (13,697)                                            |
|   | 13,200                                |                            |                                                     |
|   | 4,030                                 |                            |                                                     |
|   | 22,465                                | 27,894                     | 7,559                                               |
|   | 57,695                                | 31,097                     | (6,138)                                             |
|   | 4,499,910                             | 4,664,377                  | (181,693)                                           |
|   |                                       |                            |                                                     |

# Webb County, Texas Federal Schedule of Findings and Questioned Costs Year Ended September 30, 2003

# Section I - Summary of Auditor's Results

#### Financial Statements

| Type of auditor's report issued:                                         |                                                                                                                       | Unqualified                                |
|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| Reportable of                                                            | r financial reporting: akness(es) identified? condition(s) identified that are ered to be material weaknesses?        | yes <u>X</u> no<br>yes <u>X</u> none       |
| not conside                                                              | ered to be material weaknesses:                                                                                       | yes _X none                                |
| Noncompliance ma                                                         | terial to financial statements noted?                                                                                 | yes <u>X</u> no                            |
| Federal Awards                                                           |                                                                                                                       |                                            |
| Internal Control over major programs:  Material weakness(es) identified? |                                                                                                                       | yes <u>X</u> no                            |
|                                                                          | condition(s) identified that are ered to be material weaknesses?                                                      | yes X none                                 |
| Type of auditor's re<br>for major pro                                    | port issued on compliance<br>ograms:                                                                                  | Unqualified                                |
| to be reporte                                                            | disclosed that are required ed in accordance with 0(a) of Circular A-133?                                             | yes <u>X</u> no                            |
| Identification of maj                                                    | or programs:                                                                                                          |                                            |
| CFDA Number(s)<br>10.558                                                 | Name of Federal Program or Cluster U.S. Department of Agriculture – Pass Department of Human Services - Child Program | sed Through Texas<br>d and Adult Care Food |
| 14.228                                                                   | U.S. Department of Housing and Urba<br>Community Development Block Grant                                              |                                            |
| 16.710                                                                   | U.S. Department of Justice – Public S<br>Community Policing Grants (COPS)                                             | afety Partnership and                      |
| 16.579                                                                   | U.S. Department of Justice – Passed Criminal Justice Discretionary Grant P                                            |                                            |

# Webb County, Texas Federal Schedule of Findings and Questioned Costs Year Ended September 30, 2003

Identification of Major Programs continued:

| CFDA Number(s)<br>20.509 | Name of Federal Program or Cluster U.S. Department of Transportation – Passed Through Texas Department of Highways and Public Transportation - Formula Grants For Other Than Urbanized Areas |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 93.568                   | U.S. Department of Health and Human Services – Passed<br>Through Texas Department of Housing and Community Affairs -<br>Low-Income Home Energy Assistance                                    |
| 93.569                   | U.S. Department of Health and Human Services – Passed<br>Through Texas Department of Housing and Community Affairs -<br>Community Services Block Grant                                       |

# Section I - Summary of Auditor's Results (Continued)

| Dollar threshold used to distinguish |            |   |
|--------------------------------------|------------|---|
| between Type A and Type B programs:  | \$ 409,200 | 1 |
| between Type A and Type b programs.  | Ψ-100,200  | _ |
|                                      |            |   |

Auditee qualified as low-risk auditee?

\_\_\_X\_\_\_ yes \_\_\_\_\_ no

# **Section II - Financial Statement Findings**

No matters were reported

# Section III - Federal Award Findings and Questioned Costs

No matters were reported

# Webb County, Texas Federal Summary Schedule of Prior Audit Findings Year Ended September 30, 2003

## **Summary of Prior Audit Findings**

## **Federal Award Findings and Questioned Costs**

There were no audit findings reported in the schedule of findings and questioned costs for the fiscal year ended September 30, 2002 which needed audit follow up as required by Circular A-133 Section .310.

# Webb County, Texas State Schedule of Findings and Questioned Costs Year Ended September 30, 2003

# Section I - Summary of Auditor's Results

## Financial Statements Unqualified Type of auditor's report issued: Internal control over financial reporting: Material weakness(es) identified? \_\_\_\_ yes <u>X</u> no Reportable condition(s) identified \_\_\_\_ yes X none not considered to be material weaknesses? \_\_\_\_ yes <u>X</u> no Noncompliance material to financial statements noted? State Awards Internal Control over major programs: \_\_\_\_ yes <u>X</u> no Material weakness(es) identified? Reportable condition(s) identified \_\_\_\_\_ yes <u>X</u> none not considered to be material weaknesses? Type of auditor's report issued on compliance Unqualified for major programs: Any audit findings disclosed that are required to be reported in accordance with the State of Texas Single Audit Circular Section 510(a)? \_\_\_\_ yes <u>X</u> no Identification of major programs: Name of State Program or Cluster Texas Department of Criminal Justice - Community Justice Assistance Division Texas Juvenile Probation Commission Systems Benefit Fund Dollar threshold used to distinguish \$ 300,000 between Type A and Type B programs: \_\_\_X\_\_\_ yes \_\_\_\_\_ no Auditee qualified as low-risk auditee? **Section II - Financial Statement Findings** No matters were reported Section III - State Award Findings and Questioned Costs No matters were reported

#### Webb County, Texas State Summary Schedule of Prior Audit Findings Year Ended September 30, 2003

## **Summary of Prior Audit Findings**

## **State Award Findings and Questioned Costs**

There were no audit findings reported in the schedule of findings and questioned costs for the fiscal year ended September 30, 2002 which needed audit follow up as required by Circular A-133 Section .310.